

## 1996



## INDIVIDUAL INCOME TAX BOOKLET

## ANTHONY A. WILLIAMS CHIEF FINANCIAL OFFICER

## CONTENTS:

Form D-40EZ (Individual Income Tax)
Form D-40 (Individual Income Tax)
Form FR-329 (Consumer Use Tax)
Form FR-127 (Extension of Time to File)
Schedule H
Instructions
Tax Tables

DEPARTMENT OF FINANCE AND REVENUE

CARLA W. CARTER ACTING DIRECTOR

BULK RATE U.S. POSTAGE PAID PERMIT NO. 5394 HYATTSVILLE, MD

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If address label is provided and the information is correct, affix the label to the return.

## IMPORTANT INFORMATION

This booklet contains your 1996 District of Columbia individual income tax forms and instructions. Forms D-40, D-40EZ and Schedule H are enclosed. Please read the instructions carefully to determine which form to file.

Remember that you must first complete your federal income tax return to calculate the total federal adjusted gross income, which is required to prepare your District individual income tax returns.

Please be sure to sign and date your tax return, attach all withholding statements (W-2 Forms), and a copy of Schedule 1 of Federal Form 1040 if you itemize your deductions on your federal return. You must itemize your deductions on your District individual income tax return if you itemized your deductions on your federal income tax return. Error free tax returns are processed more quickly.

Please call 202-727-6103 for a prerecorded message regarding your 1996 District individual income tax return. The Department of Finance and Revenue can help you prepare and file your individual income tax return. A listing of our services is provided on the following page.

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(		State 7in and					
<u> </u>		State Zip code			SE		
Individual Income Tax Return    Separation of Finance and Return   DEPARTMENT OF FINANCE AND REVENUE	Cents						
Individual Income Tax Return  DISTRICT OF COLUMBIA GOVERNMENT Taxable pure beginning  IMPORTANT: See instructions on the back to determine if you are eligible to use this form.  Pirst Name  M.I. Last name  Social Security No.  Home Address  Home Address  Lip code  OFFICIAL USE ONLY  Doll  Taxable interest income. If you have taxable interest income of more than \$400, you annot use this form.  Attach Witholding Statements  Form(s) W-2 here  Taxable Income  Taxable Income  Taxable Income  Taxable Income  Taxable interest income. Line 3 minus Line 4.  Taxable Income  Taxable interest income else's tax return, check here and do not claim an exemption (enter zero).  Taxable in the instruction booklet to find the tax on your stable in the instruction booklet to find the tax on your stable income shown on Line 7.  Pure Tax Use the tax table in the instruction booklet to find the tax on your stable income shown on Line 7.  Pure Tax Line 8 minus Line 9.  If Line 9 is equal to or more than Line 8, enter "0".  In NET TAX. Line 8 minus Line 9.  If Line 9 is equal to or more than Line 8, enter "0".  In NET TAX. Line 8 minus Line 9.  If Line 9 is equal to or more than Line 8, enter "0".							
			2				
		3 Adjusted gross income. Add lines 1 and 2.	3				
	Attach	4 Standard deduction.	4		2	0 0	0 0 0
Report Your Income  1 Total wages, salaries, and tips.  2 Taxable interest income. If you have taxable interest income of mo than \$400, you cannot use this form.  3 Adjusted gross income. Add lines 1 and 2.  Attach Witholding Statements Form(s) W-2 here  6 Enter amount of your personal exemption (\$1,370). If you can be class a dependant on someone else's tax return, check here □ and do claim an exemption (enter zero).  Taxable Income  7 Taxable income. Line 5 minus Line 6.  8 Tax. Use the tax table in the instruction booklet to find the tax on taxable income shown on Line 7.  Your Tax  9 Low income credit. (See instructions on page 8 to determine if you of You must attach a copy of your Federal return if you claim this credit.	 5		П	TII			
*		6 Enter amount of your personal exemption (\$1,370). If you can be claimed	 :i		<u> </u>	<u></u>	
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اب	Individual Income Tax Return    DEPARTMENT OF FINANCE AND REVENUE   Part denting   Part denting	<u>:                                    </u>					
der he		12 AMOUNT YOU OWE. If Line 10 is more than Line 11, subtract and			<u> </u>		
ney Or		enter here. PAY IN FULL WITH THIS RETURN	(12)		L		
k or Mor	Overpayment	13 OVERPAYMENT. IF Line 11 is more than Line 10, subtract and enter here	13		Social Security No.  Apt. No.  Apt. No.  2 0 0 0 0 0 0  1 1 1 1 1 1 1 1 1 1 1 1 1		
Individual Income Tax Return   DISTRICT OSCINIBIA CONCENDRENT   Transle your begioning							
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	Your	the course was a many commend this return and to the best of my knowledge and belief, it is true correct	s under D.t C, and com	C. Code § plete. If p	22-2514 n repared h	иd §47-161, ун регхов о	et seg., l ther than
	Return	TAXPAYER'S SIGNATURE DATE		υλγηκ:	i iraaga	ONE	

PAYMENTS: Attach to the return check or money order for the amount you owe payable to D.C. Treasurer. Write your Social Security Number, daytime phone number, and "1996 D-40EZ" on your payment. Mail to the Department of Finance and Revenue, Ben Frankfin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

## **INSTRUCTIONS FOR FORM D-40EZ**

## YOU MAY USE FORM D-40EZ IF:

- 1. Your filing status is single.
- 2. You were under the age of 65 and not legally blind on or before December 31, 1996.
- 3. You do not claim any dependents.
- 4. Your adjusted gross income (Line 3) is less than \$50,000 and consists only of wages, salaries, tips, taxable scholarships and fellowships; and your taxable interest income was \$400 or less.
- 5. You have no adjustments to income.
- 6. You were a resident of the District of Columbia for the full calendar year.
- 7. You do not itemize your deductions.
- 8. You are not filing Schedule H, property tax credit.
- 9. You do not pay estimated t.x.

If you are required to file a D.C. individual income tax return and cannot use Form D-40EZ, file Form D-40:

DO NOT USE D-40EZ to file for a deceased taxpayer.

## NAME AND ADDRESS

After you have completed your return, check it for accuracy. If a label has been provided, attach the label to the return if all the information is correct. If the information on the label is incorrect, or you do not have a preprinted label, write your name, address, and social security number in the boxes provided.

## REPORT YOUR INCOME

- Line 1. Enter the amount you received in wages, salaries, tips, taxable scholarships and fellowships.
- Line 2. Enter the total amount of taxable interest income. You cannot use this form if your taxable interest income was more than \$400.
- Line 6. If you are a dependent on someone else's tax return, enter "0," otherwise, enter \$1,370.
- Line 7. This is your taxable income.

## FIGURE YOUR TAX

- Line 8. Use the tax table provided in the D-40 instruction booklet to find the tax on the taxable income, Line 7. Enter amount from tax table.
- Line 9. Use the proper low income credit table on page 8 to compute your low income credit. Enter low income credit on Line 9. Attach a copy of your federal return if you claim this credit. Do not enter the earned income credit shown on your federal return.

To be eligible for the low income credit, your federal tax liability should be "0."

- Line 10. Net tax. Line 8 minus Line 9. If the amount on Line 9 is equal to or more than Line 8, enter "0." If no entry is made on Line 9, enter the amount from Line 8.
- Line 11. Enter the amount of D.C. income tax withheld as per W-2(s). Be sure to attach the original copy of Form(s) W-2.

## AMOUNT YOU OWE

Line 12. Amount of tax that you owe. If Line 10 is more than Line 11, subtract Line 11 from Line 10. Attach your check or money order for the full amount payable to D.C. Treasurer. Write your social security number, day and evening phone numbers and "1996 D-40EZ" on the check or money order.

## REFUND

Line 13. Net refund due you. If Line 11 is more than Line 10, subtract Line 10 from Line 11. This is the amount of your refund.

## **VOLUNTARY CONTRIBUTION**

- Line 14. You may elect to contribute to the Public
  Trust for Drug Prevention and Children
  At-Risk. Enter on Line 14 the amount you
  wish to contribute. The minimum contribution is \$1.
- Line 15. If you are making a contribution to the Public Trust For Drug Prevention and Children At-Risk, you must do one of the following:
  - a. If you are due a refund, reduce the amount of the refund by the contribution and enter the balance.
  - b. If you owe tax, add the amount of the contribution to the tax due and enter the total. The total is the amount of your payment due.

## SIGN YOUR RETURN

You must sign and date your return. If you pay someone to prepare your return, that person must sign below your signature.

## MAILING YOUR RETURN

Your return must be postmarked by April 15, 1997. Mail it in the pre-addressed envelope inside the instruction booklet. If you do not have a pre-addressed envelope, mail your return to the Department of Finance and Revenue, Individual Income Tax, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

D-4	0 1996 vidual Income Tax Return	DEPARTMENT OF FINANCE AND		. 19	la In
		ending: Date received		A B	P P
If this is	is a final return for a decedent,	10 0 0	tional	C D	Ĉ D
enter the	ne date of death here:		structions.	YOUR SOC. SEC. NO.	OCCUPATION
ا ﴿حَاثِي				- TOUGHIA COO OFC I	NO OCCUPATION
<u>ي يو ت</u>	SPOUSE'S FIRST NAME AND INITIA	L (If joint return) LAST NAME		SPOUSE'S SUC. SEC. 1	VO. OCCOPATION
۳ <u>۳</u>	HOME ADDRESS (NUMBER AND STR	EET)	APT. NO	. CITY STA	TE ZIP CODE
			j		
PART-Y NOTE: (	YEAR RESIDENTS: Period of residenc (See page 2 for instructions on how to file	y in D.C.: Fromto_ a part-year return.) Part-year residents must	prorate Line	6 and Line 9.	
				EXEMPTION	VS EXEMPTIONS
		A	<del></del>	201011011011	
A $\square$	Single	abild but and		<del>╡┤╶╞</del>	
8 🗆	Head of household With qualifying pe	rson. If qualifying person is a child but not hild is name here:	your B 2		
C □	Married filing jointly. See instruction	ns for surviving spouse.	G Z		
D 🗆	Spouse's a	name:	D <u>1</u>		+ =
	·	Cal	A [ ]	]	+   =
E 🗆	Married filing combined separate			]   +     +	+ =
F	Dependent taxpaver		F 0		0
		SOC. SEC. NO. Check if DEPEN	DENT'S NA	ME RELATIONSHIP	SOC. SEC. NO. Check if Under Age 1
	-				
	C-1	for husband and Cal R for wife Otherwise.	nse Col. B or	ily COLUM	MN A COLUMN B
• 9	2 Additions (From Line 46, Part II.)	page 2]			
E E	3. Total (Add Lines 1 and 2)				
H S	4. Subtractions (From Line 56, Part 1	I, page 2)			
I - I		iling status (A), (B), (C) or (F); enter \$1,000 for (	D); or \$1,000	in each i	
EME	(Use Line 6 column for (E)				
一ち(巻		is. Enter amount from Line 61, page 24Attachee		8	
A S S	S Q Multiply total exemptions by \$1.3	70 (Enter "0" if you checked filing status F).			
	IV. I GARDIC INCOME (EMILO O ILLEINO	e 9)			_
王	11. Tax from either tax table or tax r	ate schedule	totos		
¥	12. Out-of-State tax credit (Attach cq	g tax shown on Form W-2 as the credit			
ğ	13. Child and dependent care credit (3	2% of federal credit. Attach D.C. Form 2441 i	f part-year).		
ATT	14. (a) D.C. low income credit (attach	copy of your 1040)			
FILING STATUS (Totack and    Commission   Co					
Individual Income Tax Return  DEPARTMENT OF PENANCE AND REVENUE  Fig. 12 A 12					
Individual Income Tax Return    Comparison					
	EVELUAL Income Tax Return  ording:  SIAM  Free Combined tapparte filting use Col. A for husband and Col. B for with. Otherwise, use Col. B only  Dependent tapparte filting, use Col. A for husband and Col. B for with. Otherwise, use Col. B only  PARTICIPATED ANDER RELATIONSHIP  SOC. SEC. NO.  OCCUPATION  DEPARTMENT OF PRINAME AND INITIAL  LAST NAME  SPOUSE'S FIRST NAME AND INITIAL IN STREET  APT. NO. CITY  STATE  ZIP CODE  SPOUSE'S SOC. SEC. NO.  OCCUPATION  ADDITION SPOUSE'S SOC. SEC. NO.  OCCUPATION  ADDITION SPOUSE'S SOC. SEC. NO.  OCCUPATION  TO STATE  ZIP CODE  VEAR RESIDENTS: Period of residency in D.C.: From  SOUSE'S FIRST NAME AND INITIAL IN STATE  SEEMPTIONS  EXEMPTIONS  EX				
Individual Income Tax Return  ORTARTMENT OF PINANCE AND REVENUE  Ording  ORTARDEST OF PINANCE AND REVENUE  ORTHOGODIES  OR					
ايد	### DEPARTMENT OF PINANCE AND REVENUE    See a final return for a decedent,   See page 2 for instructions   C				
Q m	Comparison   Content   C				
OR A	DEFARTMENT OF PHANACE AND REVENUE   A B B C				
Individual Income Tax Return  DEPARTMENT OF PINANCE AND REVENUE  AND ALE YEAR RESPONSE OF CREEKING.  OF TAXABLE YEAR LONG MINING.  OF TAXABLE YEAR RESPONSE OF THE TAXABLE AND INITIAL  LAST NAME  SPOUSE'S FIRST NAME AND INITIAL  TOTAL  SPOUSE'S FIRST NAME AND INITIAL  LAST NAME  SPOUSE'S FIRST NAME AND INITIAL  LAST NAME  SPOUSE'S FIRST NAME AND INITIAL  TOTAL  SPOUSE'S SPOUSE'S SPOUSE'S CO. SEC. NO.  OCCUPATION  TOTAL  SPOUSE'S SPOUSE'S SPOUSE'S CO. SEC. NO.  OCCUPATION  TOTAL  SPOUSE'S SPOUSE'S SPOUSE'S CO. SEC. NO.  OCCUPATION  DEPENDENTS ON OUR SPOUSE'S SPOUSE'S CO. SEC. NO.  OCCUPATION  POTAL  SECRETIONS  DEPENDENTS ON OUR SPOUSE'S SPOUSE'S SPOUSE'S CO. SEC. NO.  OCCUPATION  DEPENDENTS ON OUR SPOUSE'S SPOUSE'S SPOUSE'S CO. SEC. NO.  OCCUPATION  DEPENDENTS ON OUR SPOUSE'S SPOUSE					
H S	24. Amount of Line 23 to be applied	to your 1997 estimated tax. It joint, check he investing 24) FOR REFILING complete this it	re 🗀		
IJ	25. Amount of KEr UND (Line 23 m) 26. Combined senarate filing status	E filers only: NET AMOUNT YOU OWE	*******		
		E filers only: NET REFUND			
1.1	28 CONTRIBUTION TO THE PUBLIC T	TRUST FOR DRUG <b>PREVENTION AND CHILDRIX</b>	AT-KISE. In	dicate amount you want to cont	noute
	29. Enter amount of refund or paym RETURN MUST	BE PROPERLY SIGNED, OTHERWISE, 17	WILL BE	SENT BACK TO TAXPA	

You must complete your federal income tax return before you prepare your District of Columbia individual income tax return. All taxpayers must complete Part I. Status "E" filers use Columns A and B, all others use Column B only. Complete Part II if you had modifications to your federal adjusted gross income. Complete Part III if you itemized deductions on your federal income tax return. Complete Part IV if you were required to complete the federal itemized deductions worksheet.

PA	RT I—INCOME AND ADJUSTMENTS FROM FEDERAL RETURN		1		<del></del>
If a	pplicable, attach copies of federal Schedules C and E	COLUMN (	A) CO	LUMN (B)	COLUMN (C)
30.					
31.					
32.	Dividend income				
33.	Refunds of state and local income taxes				
34.	Alimony received				
35.	Business income or (loss).				
36.	Capital gain or (loss)				
37.	Taxable amount of pensions, annuities and IRA distributions.				
38.	Rents, royalties, partnerships, estates, trusts, etc.				
39.	Farm income or (loss)			_	
40.	Unemployment compensation (insurance)				
41.	Taxable portion of social security and tier 1 railroad retirement				
42.	Other income (Specify)				
43.	Total (Add Lines 30 through 42).				
44.	January Country Countr				
45.	Federal adjusted gross income, (Line 43 minus Line 44. Enter here and on Line 1, page 1)				
PA	RT II—MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME			·	
ADI	DITIONS TO INCOME				
	Total additions. Enter here and on Line 2, page 1 (See pg. 3 of instructions)				
SUE	TRACTIONS FROM INCOME	<u>-</u>	<u></u>	<u></u>	
	Interest on U.S. obligations	<del></del>		<del></del>	
48.					
49.	Income received during period of nonresidence	·			
50.	Social security and tier 1 railroad retirement income from Line 41 above	<del></del>	·		
51.	Disability income exclusion.				
52.	Income reported and taxed on D.C. franchise or fiduciary return			<del></del>	-
53.	Interest and dividend income of child reported on federal Form 8814.	<del></del>		·	
54.	Pension or annuity exclusion.				-
55.	Other subtractions (Specify)				
	Total subtractions (Add Lines 47 through 55. Enter here and on Line 4, page 1)		<del></del>		
PA.	RT III—ITEMIZED DEDUCTIONS FROM FEDERAL FORM 1040, SCHI	EDULE A A	ND D.C.	ADJUSTMI	ENTS
1100	must attach a copy of federal Schedule A to your D.C. return)				
57.	Total federal itemized deductions on federal Schedule A				
58.	Enter all income taxes shown on federal Schedule A, or line 67, Part IV below				
59.	Deductions during period of nonresidence.				
60.	Add Lines 58 and 59.				
61.	Total D.C. deductions (Line 57 minus Line 60. Enter here and on Line 7, page 1)				
PAI	RT IV—INDIVIDUAL INCOME TAX SCHEDULE TO ADDBACK THE PERC			· · · · · · · · · · · · · · · · · · ·	
Part	IV is to be completed only if your itemized deductions must be reduced on your federal ta	CENTAGEO	F STATE	INCOME T	'AX REDUCTION.
G2	Enter the amount of reduction of your federal itemized deductions from federal	ax return			
CIZ.	itemized deductions worksheet	}			
	Total federal itemized deductions from federal itemized deductions worksheet			<del></del>	
34.					
	Divide Line 62 by Line 63 and enter (percentage).  Amount of state income tax deduction from federal Schedule A.			%	
·i6.	Multiply Line 65 by the percentage shown on Line 64. This is your D.C. state tax addback	· · · · · · · · · · · · · · · · · · ·			
i7.	Subtract Line 66 from Line 65 and enter the result here and on Line 58, Part III above				
				<u></u>	
HERE	Under penalties of law, including criminal penalties for false statements and tax preparer penalties under D.C. C declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and comp than the taxpayer, this declaration is based on all information available to the preparer.	ode §22-2514 and § slete. If prepared b	47-161, et seq., y a person uthe	Taxpayer's 1)	aytime Telephone
	-			Make check of	r money order payable to Enter your social securi
SIGN	Your Signature Spouse's Signature (If Filing Joint or Combin	ned) D	ntı.	— ty number. D	-40, and tax year on your ill this return and payment
Ŝ				to the Dept. of	Finance and Hevenue, Ben
	Signature of Preparer if other than Taxpayer Date Address	Rad (T)	No. ar S.S. Na	Washington, before April 1	ation, P.O. Box 7861, D.C. 20044-7861, on or
			, .v. ut a.a, Na		

			OFFICIAL USE ONLY
FR-329 1996 Consumer Use Tax Return	* * * DISTRICT OF C	COLUMBIA GOVERNMENT IT OF FINANCE AND REVENUE	
TAX YEAR beginning:	ending:	Date received	
Name of purchaser	<del> </del>		Social security number
			Apt. no.
Street address			
City		State	Zip code
City			
Item		Amount Subject to Use Tax	TAX
1. Purchases/rentals taxable @ 5.	75%		
2. Purchases/rentals taxable @ 80	<b>%</b>		
3. Purchases/rentals taxable @ 16	)%		
4. Total tax due (Add Lines 1 th			
5. Penalty: 5% per month, or fra	ction of a month, of L	ine 4 (not to exceed 25%)	
6. Interest: 1.5% per month, or f	raction of a month, of	Line 4	,
7. TOTAL AMOUNT DUE (Add	Lines 4, 5, and 6)		
		OFFICIAL USE ONL	
		atements and tax preparer penalties under my knowledge and belief this return is tru all information available to the preparer.	
Signature			Date

Mail payment and Form FR-329 on or before April 15, 1997, to the Department of Finance and Revenue, 441 4th Street, N.W., Suite 810S, Washington, D.C. 20001. Make check or money order payable to D.C. Treasurer.

## (INSTRUCTIONS ON REVERSE SIDE OF THIS FORM) DO NOT MAIL FORM FR-329 IN THE SAME ENVELOPE AS YOUR INDIVIDUAL INCOME TAX RETURN

SIGN YOUR RETURN BEFORE MAILING

wd-602

## GENERAL INSTRUCTIONS

## What is the District of Columbia consumer use tax?

The District of Columbia consumer use tax is imposed by the District of Columbia Use Tax Act (D.C. Code §47-2201 et seg.), which was approved in 1949. Generally, this tax is due when you purchase taxable merchandise or services or rent tangible personal property from a seller or rental company located outside the District, and you are not charged any District or state sales tax on the purchase or rental Typically this occurs when: (1) you order merchandise by mail or telephone (such as clothing, cameras, computer equipment and stereo equipment from a catalogue); (2) you order merchandise or rent tangible personal property in-person at a business outside the District, and the merchandise or rented tangible personal property is shipped to you in the District; or (3) you purchase and take possession of merchandise or rented tangible personal property in a state that does not have a sales tax or does not impose a sales tax on an item that is taxable in the District.

The tax is computed based on the sale price of the item ("sales price"). "Sales Price" does not include separately stated shipping or delivery charges, but it does include a "shipping and handling" charge where this is listed as a single item on the bill.

## Who should file this form?

This return should be filed by any individual who during the tax year paid more than \$400 for purchases of taxable merchandise or services or to rent tangible personal property from a business outside the District, and did not pay any District or state sales tax on the purchases or rentals.

NOTE: Businesses, including partnerships and sole proprietorships, must report all purchases and rentals subject to use tax on Form FR-800M or FR-800A, whichever is appropriate. If you do not file District forms FR-800M or FR-800A, but file a schedule C or E with your federal return, you must report on the consumer use tax return (FR-329) any purchases for which you did not pay sales tax.

## When and where to file

File your return on or before April 15. If you are filing on other than a calendar year basis, you must file your return by the 15th day of the 4th month after the close of the taxable year. If the due date falls on a Saturday, Sunday or legal holiday, you may file your return on the next business day.

## Extension of time to file

There is no extension of time to file Form FR-329. The extension of time to file your District of Columbia individual income tax return does not extend the due date for filing Form FR-329. If the return is not filed by the due date, penalty and interest will apply.

## Payment

Pay the total amount due, as reported on Line 7 of Form FR-329, by the due date. Make your check payable to D.C. Treasurer, attach it to the consumer use tax return, and mail to the D.C. Government, Department of Finance and Revenue, 441 4th Street, N.W., Suite 810S, Washington, D.C. 20001. Write "FR329" and your social security number on the face of your payment.

## Dishonored checks

There is a fee of \$50.00 for each dishonored check issued to the District of Columbia.

## SPECIFIC RETURN INSTRUCTIONS

Tax year: Enter the tax year for which you are filing this return in the space provided at the top of this return. The tax year will be the same as the tax year on your individual income tax return.

Name of purchaser/social security number: Enter your name and social security number in the spaces provided.

Address: Enter your address in the space provided.

## Line 1:

Enter on Line 1, the total sales price of all your purchases of taxable merchandise, services, and rentals of tangible personal property during the tax year that were subject to the use tax for which you did not pay any District or state sales tax. Multiply by .0575. Enter the result under TAX column.

Examples of purchases of taxable merchandise and services that are subject to the 5.75% use tax rate include but are not limited to, purchases of: furniture; clothing; shoes; jewelry; perfumes; cosmetics; computer hardware and software; kitchen appliances; electronic equipment such as stereos, VCRs, televisions, and CD players; cameras; antiques; art work; office supplies; sporting goods; rare coins; compact discs; subscriptions to newsletters and other publications; information services; laundering, dry cleaning or pressing services; landscaping services; photographic services; and film processing services.

Examples of rentals of tangible property that are subject to the 5.75% use tax rate include, but are not limited to, rentals of: furniture, televisions, stereos, computer hardware and software, and lawn and garden equipment.

Line 2: Enter the total sales price of all of your purchases of alcoholic beverages during the tax year that were subject to use tax for which you did not pay District or state sales tax. Multiply the amount by .08 and enter the result under the TAX Column.

## Line 3

Enter on Line 3 the total sales price of all your purchases and rentals during the tax year that were subject to the use tax for which you did not pay any District or state sales tax. Multiply the amount by .10 and enter the result under TAX Cohmn.

Purchases that are subject to the 10% use tax rate include, but are not limited to purchases of catered food or drink. Rentals that are subject to the 10% use tax rate include, but are not limited to, rentals of non-commercial motor vehicles.

Line 4: Add the amounts in the TAX Column on Line 1 through Line 3 and enter the total in the TAX Column on Line 4.

Line 5: PENALTY. If payment is made after the due date of the return, the penalty is 5% of the amount shown on Line 4 for every month, or fraction of a month, that the payment is late. The total penalty may not exceed 25% of the amount on Line 4.

Line 6: INTEREST. If payment is made after the due date of the return, the interest is 1.5% of the amount shown on Line 4 for every month, or fraction of a month, that the payment is late.

Line 7: Add Lines 4, 5, and 6 and enter on Line 7.

For information call 727-6070, or visit our office at 441 Fourth St., N.W., Room 570 (North), Washington, D.C. 20001

				- codal comite analy
Please	Last name	riest name and mu	ai 10	ir social security number
Print	Number and street or rural route		Spo	use's social security num
οr	City or town state and 71D code			
Туре	City of town, state and ZIF code			
due as	shown on Line 7.			
requested to file	District of Columbia (check one):	•		•
Total income tax	c liability for 1996 (If none, enter zero (0).)			
D.C. income tax	withheld in 1996	•		
Total payments	(Add Lines 3, 4, and 5)			! {
your An additional ex of Columbia (Che	payment of any additional tax due.  stension until  sck one):   Individual income tax return, I		is hereb	requested to file Distri
·		uctions):		
xpayer(s) signatu	re(s) (If signed by another person, see instr	uctions on reverse side.)	Date	Telephone No.
		uctions on reverse side.)	Date	Telephone No.
TICE TO APPI	LICANT:		Date	T≏lephone No.
TICE TO APPI Upon considera	LICANT: tion of your application, extension of time	is hereby granted to:		
TICE TO APPI Upon considera Your application Careful consider warranted. Yo	LICANT:  ation of your application, extension of time  an cannot be considered since it was post mark  ation has been given to the reasons and oth  ur return should be filed by the regular date	e is hereby granted to: ked after the due date of the return her data given in your application to or within 10 days of the date of sig	Your return should be out it has been determine nature of this notice if th	filed without further dela
Upon considera Your application Careful consider warranted. Yo is later than the	LICANT:  ation of your application, extension of time  ation cannot be considered since it was post mark  ation has been given to the reasons and oth  ur return should be filed by the regular date  e regular due date. Please attach this form	e is hereby granted to: ked after the due date of the return her data given in your application to or within 10 days of the date of sig	Your return should be out it has been determine nature of this notice if th	filed without further dela
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Pirit or Type City or town, state and ZIP code  PART I. Application for Extension of Time to File. Complete Part I and submit this form along with your payment due as shown on Line 7.  1. A 4-month extension of time until August 15, 1997 for calendar year 1996 or until	filed without further dela d that the extension is n e end of such 10-day peri			
Upon considera Your application Careful considera warranted. Your slater than the Your request is	LICANT:  tion of your application, extension of time n cannot be considered since it was post mark ration has been given to the reasons and oth ur return should be filed by the regular date e regular due date. Please attach this form denied for failure to state a reason.  denied since you failed to submit balance	e is hereby granted to: sed after the due date of the return er data given in your application to or within 10 days of the date of sign to the return to explain the deland due with this application.	Your return should be but it has been determine nature of this notice if thy in filing.	filed without further dela d that the extension is n e end of such 10-day peri
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OTICE TO APPI  Upon consideral Your application Careful consider warranted. Your slater than the Your request is Your request is Other:	LICANT:  ation of your application, extension of times an cannot be considered since it was post mark ration has been given to the reasons and oth ur return should be filed by the regular date e regular due date. Please attach this form denied for failure to state a reason.  denied since you failed to submit balance	e is hereby granted to: ked after the due date of the return her data given in your application to or within 10 days of the date of sign in to the return to explain the deland due with this application.	Your return should be out it has been determine nature of this notice if thy in filing.	filed without further dela d that the extension is r e end of such 10-day peri

## INSTRUCTIONS

PURPOSE—A taxpayer must use Form FR-127 to request a 4-month extension of time, or additional extension of time, to file an individual income tax return, Form D-40, Form D-40EZ or Fiduciary income tax return, Form D-41.

WHEN TO SUBMIT FR-127—The application for extension of time to file must be submitted on or before the due date of the return, or the extended due date of a previously filed a 4-month extension request.

WHERE TO MAIL—Mail the completed form with your payment of any tax due as shown on Line 7, to the Department of Finance and K. Senue, 441 4th Street, N.W., Suite 810S, Washington, D. C. 20001. Be sure to properly sign and date the form.

PART I. APPLICATION FOR EXTENSION OF TIME—A 4-month extension of time will be granted if you complete the form properly, file it on time and PAY with it the amount of tax due shown on Line 7. You need to submit only the original application form, do not file in duplicate. However, a copy must be attached to your return when filed. A separate application must be submitted for each return. Blanket requests for extensions will not be granted.

PART II. APPLICATION FOR ADDITIONAL EXTENSION OF TIME TO FILE—Complete Part II to request an additional extension of time to file your return only if you previously filed an application for a 4-month extension and you need more time. Part II must be submitted in duplicate.

To consider your application, you must show reasonable cause for not filing your return within the 4-month extension. Approval of your application will be based on your efforts to meet the filing requirements, not on convenience. The Department of Finance and Revenue will evaluate the circumstances under which your preparer or you were unable to complete and file the return by the due date, or the reasons why you were unable to get essential professional assistance in spite of timely efforts to obtain it.

D.C. RESIDENTS LIVING OUTSIDE THE UNITED STATES—Those individuals living or traveling outside of the continental limits of the United States at the time

their return is due to be filed may complete PART I to request a 4-month extension of time. An additional extension of time of 8 months may be requested by completing PART II if more time is needed. The request for extension of time must be filed on time and any tax due shown on Line 7 must be paid.

FEDERAL EXTENSION FORMS—The District of Columbia government does not accept copies of Federal Extension Application Forms. YOUR EXTENSION REQUEST WILL BE BASED UPON THIS APPLICATION FORM ONLY.

PENALTIES—The penalty for failure to file a return on time or failure to pay any tax due is 5% of the unpaid portion of tax due. The penalty is assessed at the full rate for each month, or fraction thereof, that such failure to file or pay continues, but not more than 25% of the tax due.

INTEREST—Interest at the full rate of 1.5% per month or portion of a month is imposed on any tax that is not paid on time. Interest is computed from the due date of the return until the tax is paid. Interest must be paid even though an extension of time to file the return is granted.

SIGNATURE—The application must be signed by the taxpayer or a duly authorized agent. If it is signed by a person with a duly authorized power of attorney, a statement to that effect should be provided at the bottom of this page. It is not necessary to attach a copy of the power of attorney.

If the taxpayer is unable to sign the application because of illness, absence, or other good cause, any person standing in close personal or business relationship to him may sign the application. However, the signer must state at the bottom of this page the reasons for his signature and his relationship to the taxpayer.

social security NUMBER—Under the provisions of D.C. Code § 47-1805.1(a), your social security number must be entered in the space provided. Your social security number is necessary for proper identification of your account with the District and will only be used for tax administration purposes.

me (Claimant)	Your Social Security No.	
esent Home Address (Number and Street)	Spouse's Social Security No.	
State	Zip Code Apt. No.	
address of property for which tax credit is claimed is different from above, list here.		· ·
the property for which the tax credit is being claimed: (Check one)   Private Home  Apartr	ment  Rooming House	
If you are required to file a D.C. individual income tax return, Form D-40, attach this form to the reby itself. If the form is not completed correctly, the credit will be disallowed.	eturn. Otherwise, complete the form	and m
<ol> <li>Did you rent or own your home in the District for the entire calendar year 1996?</li> <li>If your answer is NO, you are not entitled to the credit. If your answer is YES, complete the</li> </ol>	Yes e form appropriately to request the	
2. Is your credit claim based on real property tax or rent? (Check one):	Real property tax	Rent
(a) If your claim is based on your real property tax, provide the following information from your property tax bill or assessment:	r real Office use only	
Square No.: Lot No.:  (b) If your claim is based on your rent, provide the following information:	Office use only:	
	Control and Control	
Landlord's Name: Landlord's Telephone No.:		
Landlord's address:		
3. Did you, or your landlord on your behalf, receive supplements during 1996?	Yes 🗆	No
4. Were you claimed as a dependent on someone else's 1996 federal, state, or D.C. income tax is If your answer is Yes, you are not entitled to the credit unless you were 62 years of age before.		No
5. Did you live in a public or subsidized housing project during 1996?  If your answer is Yes, you are not entitled to the credit.	Yes 🗆	No
YOU MUST COMPLETE THE HOUSEHOLD GROSS INCOME SCHEDULE AND SUMMARY ON THE REVERSE SIDE	BEFORE COMPLETING PART II, SECTION	N A OR
SECTION A — Claimants under age 62 who are not bli		
6. Enter total of household gross income from Line 18(d) of page 2. (If total exceeds \$20,000, you not entitled to the credit)	u are	
6. Enter total of household gross income from Line 18(d) of page 2. (If total exceeds \$20,000, you not entitled to the credit)	u are	
<ul> <li>6. Enter total of household gross income from Line 18(d) of page 2. (If total exceeds \$20,000, you not entitled to the credit)</li> <li>7. Enter either (a) or (b): (a) Amount of real property tax paid in 1996; or</li> </ul>	u are	
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<ul> <li>6. Enter total of household gross income from Line 18(d) of page 2. (If total exceeds \$20,000, you not entitled to the credit).</li> <li>7. Enter either (a) or (b): (a) Amount of real property tax paid in 1996; or</li> <li>(b) 15% of rent paid in 1996. (Rent ►\$</li></ul>	u are . ▶ 6.	
<ol> <li>Enter total of household gross income from Line 18(d) of page 2. (If total exceeds \$20,000, you not entitled to the credit)</li> <li>Enter either (a) or (b): (a) Amount of real property tax paid in 1996; or</li></ol>	u are . ► 6.	
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		I			For Office Use
SOURCE OF INCOME	OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHER	only:
a) Wages, salary, tips, bonuses, commission	ns, fees				
b) Dividends & interest					
c) D.C. lottery winnings					
d) Business income or loss					
e) Taxable portion of pensions & annuities					<u> </u>
f) Taxable capital gain or loss	-				
g) Alimony received			· · · · · · · · · · · · · · · · · · ·	<del></del>	
h) Net rental income				+	
i) Social security and/or railroad retirement	t			<del> </del>	
) Non-taxable portion of pensions & annui	<u> </u>			<del> </del>	
k) Unemployment insurance and/or workme	<del></del>			<del></del>	
Support money and/or public assistance					
	Branca		<del></del>	<del> </del>	
<del></del>					
Disability income exclusion on Form D4				1	
Non-texable portion of military compens	acion		<del></del>		
Pellowship awards and grants				<del></del>	
q) Life insurance proceeds			-		
r) Veteran's pensions and disability paymen	nts		· · · · · · · · · · · · · · · · · · ·		
s) GI bill benefits	-				
t) Loss on time insurance					
a) Income subject to unincorporated busine	ess tax				
v) Cash distributions		<u></u>			-
w) Other (specify) .		,			
TOTAL HOUSEHOLD GROSS IN	COME		·		
a) Total income of claiment from Column (b) Total income of spouse from Column (2)	n			(a)	
<ul> <li>a) Total income of claiment from Column (e)</li> <li>b) Total income of spouse from Column (2)</li> <li>c) Total income of all other persons from Column (e)</li> </ul>	Column (3)	on Line 6, Section A		T	
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Instructions for Physician's Certification

A. Definition of Blind — Blind means central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

B. Definition of Disabled - Disabled means unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last continuously for twelve (12) months or more. 18

## INSTRUCTIONS FOR FORM D-40 AND FOR SCHEDULE H

## TIPS FOR FILING AN ERROR-FREE RETURN

- 1. Read the instructions carefully.
- Complete your federal return before you complete your D.C. return.
- 3. Attach to the return the preprinted label if all information is correct. If you do not have a preprinted label, or the information on the label is incorrect, write your name, address and social security number in the spaces provided. If you are filing a joint or combined separate return, provide name and social security number of your spouse.
- 4. Be sure to indicate your filing status and total exemptions.
- Attach the physician's certification if this is your first time claiming the personal exemption for blindness.
- List name and relationship of each dependent. Furnish the social security number for each dependent age 1 or older.
- 7. Complete and attach Form D-2440 if you claim the disability income exclusion.
- Attach a copy of federal Schedule A if you itemized deductions on your D.C. return
- 9. If you claim credit for income tax paid to another state, enter the credit amount calculated according to the instructions for Line 12 on page 5 of this booklet. Do not enter the amount shown on Form W-2. Attach a copy of the state tax return for which you are claiming credit.
- Complete and attach Form D-2441 to claim credit for child and dependent care expenses only if you are filing a part-year return.
- 11. Complete and attach Schedule H if you are eligible to claim the property tax credit. If you claim the property tax credit and checked the boxes marked blind or disabled, Section B, Part II of Schedule H, you must also attach the physician's certification properly completed.
- 12. If you owe tax, attach your check or money order payable to D.C. Treasurer. Write your social security number, daytime phone number and "1996 D-40" on your payment.
- Make sure you sign and date your return.
   If the return is joint or combined separate, both spouses must sign it.
- Attach the state copy of Form(s) W-2, W-2G and 1099-R.

RETURN WILL BE SENT BACK TO TAXPAYER(S) IF REQUIRED DOCU-MENTATION IS NOT ATTACHED, OR IF RETURN IS NOT PROPERLY COMPLETED AND SIGNED.

## GENERAL INFORMATION

## Contribution to the Public Trust for Drug Prevention and Children At-Risk

The campaign for the Public Trust for Drug Prevention and Children At-Risk continues this year. Please use the space on the individual income returns Forms D-40 and D-40EZ to indicate the amount you wish to contribute. Any amount contributed can be claimed as a deduction on your 1997 federal and D.C. tax returns if you itemize your deductions. The minimum contribution is \$1.

## Consumer Use Tax Return

Generally, you pay consumer use tax if you purchase merchandise or services, or rent tangible personal property from a business or rental company outside the District and you are not charged any District or state sales tax on the purchases or rentals. This may occur when an item is purchased through a catalogue by mail or telephone. If you have purchased merchandise or services, or rented tangible personal property for which the use tax should be paid, please see the consumer use tax return and instructions included in the booklet.

## D.C. Metropolitan Police Department Housing Income Tax Credit

D.C. Law 10-70, the "Metropolitan Police Housing Assistance Program and Community Safety Act of 1993," provides that a Metropolitan Police Department officer who is a first time homebuyer in the District of Columbia shall be eligible for a \$2,000 a year nonrefundable income tax credit for five years, provided that the officer remains eligible to receive the credit. Information on qualification for and computation of the credit is shown on page 5 of the instructions.

## Contents of this Booklet

This booklet is divided into three parts. Part I contains the individual income tax returns, Forms D-40EZ and D-40; consumer use tax return, FR-329; extension of time to file, Form FR-127; and property tax credit, Schedule H. Part II contains the instructions for the Form D-40 and Schedule H. Part III contains the Low Income Credit Table, Tax Table and Property Tax Credit Tables A and B. Instructions for Forms D-40EZ, FR-329 and FR-127 are on the back of each form.

## Columns A and B

Married taxpayers who file a combined separate return must use Column A for the husband and Column B for the wife. Taxpayers who file as single, head of household, married filing jointly, married filing separately, or dependent taxpayer must use Column B.

## Names and Social Security Numbers

Married taxpayers who file jointly or combined separately must enter the name and social security number of each spouse in the spaces provided in the upper portion of the return. If you are married filing separately, enter your spouse's name and social security number in the space provided under filing status D. Social security numbers are necessary to identify taxpayer accounts with the District and will be used only for tax administration purposes. The Mayor has the authority to request social security numbers under D.C. Code §47-1805.1(a).

Failure to provide your social security number may result in the disallowance of an exemption(s) and/or may delay the processing of your return.

## Refund of Taxes Withheld

If you are a District resident but are not required to file a D.C. return, you must file Form D-40 or Form D-40EZ to request a refund of D.C. taxes withheld.

If you are a nonresident who is not required to file a D.C. return but D.C. tax was withheld from your wages, use Form D-40B to claim a refund. Form D-40B also may be used to request a ruling with respect to liability for D.C. income tax. To obtain a Form D-40B, see instructions on where to get forms.

## Penalties

- 1. There is a 5% penalty for failure to file a return or pay any tax due on time. The penalty is computed on the unpaid tax for each month, or fraction of a month, for the period the return is not filed or the tax is not paid. The maximum penalty is not to exceed 25% of the tax due.
- 2. There is a 20% penalty on any understated amount of taxes due if the understatement exceeds either 10% of the tax determined to be due or \$2,000, whichever is greater. (Understatement of tax is the difference between the amount shown on the original or amended return and the amount of tax determined to be due as a result of an audit.)

Tax Preparer Penalty provisions enacted in Public Law 10-115 (D.C. Code § 47-162) provide for a tax return preparer penalty when liability is understated. Penalties are assessed whenever a tax preparer prepares a return or claim for refund based on an unrealistic position; where the applicable law or regulation should have been known by the preparer; or where relevant facts for the position are not adequately disclosed. Penalties range from \$50 to \$10,000.

## Interest

Interest at the rate of 1.5% per month or portion of a month (18% annually) is charged on any tax not paid on time. Interest is computed from the due date of the return to the date the tax is paid.

You must pay all tax due on or before April 15, 1997, to avoid penalties and interest.

If you apply for an extension of time to file, Form FR-127, penalties and interest are assessed if full payment is not submitted with the application even though the extension is granted.

## Taxpayer Assistance

Call (202) 727-6103 for 24-hour recorded information on the locations of taxpayer assistance offices.

## Where to Get Forms

D.C. tax forms may be obtained in Suite 550N, 441 4th Street, N.W., or call (202) 727-6170.

A limited supply of general purpose forms will also be available at several other locations in the District. For a recorded list of these locations, call (202) 727-6103.

## Whole-Dollar Accounting

You may round off cents to the nearest whole dollar on your return. If you elect to round off, do so for all amounts. Drop cents under 50¢. Amounts 50¢ and above should be rounded up to the next dollar.

## Who Must File a Tax Return

You must file a D.C. return if:

- You were a resident of the District of Columbia and you were required to file a federal return.
- Your permanent residence was in the District for part of or the full taxable year.
- You lived in the District for 183 days or more during the taxable year, even though your permanent residence was outside the District.
- You were a member of the armed forces and your home of record was the District for part of or the full taxable year.
- You are a spouse of an exempt military person or of any other exempt person such as a non-resident presidential appointee.

The above requirements also apply to Foreign Service officers residing in the District.

If you were a D.C. resident or your permanent home was in the District for less than a year, you must file as a part-year resident and complete the box for part-year residents provided on Form D-40. (See instructions in this booklet on how to file a part-year return.)

## Who Is Not Required To File a D.C. Return Do not file a D.C. return if you were:

1. Not required to file a federal return.

- 2. Not a resident of the District during the tax year.
- An elected officer of the U.S. Government, unless domiciled in the District.
- An employee on the personal staff of an elected officer in the legislative branch of

- the U.S. Government and you and the elected officer are bona fide residents of the same state.
- 5. An officer of the executive branch of the U.S. Government appointed by the President of the United States, subject to confirmation by the Senate of the United States, and whose tenure of office is at the pleasure of the President. However, this exception does not apply if you were domiciled in the District at any time during the taxable year.
- 6. A justice of the Supreme Court of the United States not domiciled in the District at any time during the taxable year.

## How to File a Part-Year Return

If you were a District resident, or your permanent home was in the District for less than a year, complete the box for part-year residents on Form D-40. As a part-year resident, you must follow the instructions below:

- 1. Complete Part I, page 2 of Form D-40.
- Enter on Line 49, Part II, Form D-40, gross income received while a non-resident of the District.
- 3. Prorate your personal exemptions and credit for dependents according to the number of months you were a resident of the District. (To determine the number of months you were a District resident, divide the number of days you resided in the District by 30. A remainder of more than 15 days shall be considered a full month.)
- Prorate the standard deductions by using the same procedure as in paragraph No. 3 above.

If you itemized deductions on your federal return, you must itemize deductions on your D.C. return. Enter on Line 57 of the D-40 your total deductions from your federal Schedule A (Form 1040). Attach a copy of the Schedule A to your D.C. return. Subtract the itemized deductions paid during the period of nonresidence in the District on Line 59, Part III, Form D-40.

- If you claim child and dependent care credit, you must complete Form D-2441 and attach it to your D-40.
- Do not claim the property tax credit. This credit is allowed only if you lived in the District for the full year.

If your spouse or you were a part-year District resident during different periods of the taxable year, you must file a separate Form D-40.

## Deceased Taxpayers

If a taxpayer died in 1996, or in 1997 before filing a return for 1996, the personal representative, executor, administrator, or surviving spouse must file a return for the deceased person. The date of death must be indicated on the D-40 in the designated area. If the taxpayer died in 1996, do not prorate his/her personal exemptions or deductions.

If a refund is due, attach Form FR-147 and a copy of the death certificate. Persons other than the surviving spouse must furnish letters of administration. In the District, these documents can be obtained from the Office of Register of Wills.

## Surviving Spouse

You qualify as a surviving spouse if you meet all the federal tax requirements. If your spouse died in 1996, you may file a joint return for the year if:

- 1. You were entitled to file a joint return at the time your spouse died, and
- 2. You did not remarry during the tax year.

## Joint or Combined Separate Returns

Joint or combined separate returns must include all income and the names and social security numbers of both spouses. Both spouses must sign the return.

## Combined Separate Filing

If the spouses elect to file a combined separate return:

- The husband must report his income in Column A and the wife must report her income in Column B.
- 2. The names of both spouses must be entered in the spaces provided on the upper section of the D-40.
- 3. Both spouses must sign the return.

Do not claim an exemption for the spouse if he/she is filing a separate return.

Spouses of exempt military personnel, and other spouses of exempt persons such as non-resident presidential appointees, must file Form D-40 and check filing status married filing separately.

## Change of Address

If you move to a new address after you file your return, make sure that you notify the post office of your new home address so they can forward your refund or any other correspondence from us.

## Attachments to the Return

Fill in applicable items for adjustments to income on Form D-40 and attach required schedules. If you need more space, attach statements that follow the format of the official forms. Enter the total on the appropriate lines of the official forms. Be sure to put your name and social security number on all the attachments.

## When and Where To File

File your return as soon as possible after January 1, but not later than April 15, 1997. Mail it to the Department of Finance and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

## Extension of Time To File

If you require more time to file your return, submit an extension of time to file application, Form FR-127, on or before April 15, 1997. Any tax due, as shown on Form FR-127, must be paid in full with the request. Penalties and interest will be charged on any outstanding tax from the time the return is

due until the tax is paid, even though an extension is granted.

Note: A copy of federal application for extension of time to file is not acceptable.

## Amended Returns

Use Form D-40X to correct a previously filed individual income tax return, Form D-40. If an adjustment was made by the Internal Revenue Service on any federal tax return, you must file an amended D.C. return, Form D-40X, within 90 days of the federal change. Amended returns should be mailed separately from your current year return. By filing an amended return as soon as possible, you can minimize any accrued penalty and/or interest charges.

Do not file a D-40X to provide additional information requested by the Department of Finance and Revenue.

## Declaration of Estimated Tax for 1997

You must file a declaration voucher of individual estimated tax for the taxable year if you are required to file a D.C. income tax return and in 1997 expect to owe \$100 or more after subtracting your tax withheld and credits.

## Payment of the Amount You Owe

Any balance of tax due must be paid with your return. Combined separate filers must pay the combined net amount owed with the return. Make your check or money order payable to D.C. Treasurer. Do not send cash. Write your social security number, daytime phone number and "1996 D-40" on your payment.

## Fee for Dishonored Checks

A fee of \$50 will be imposed if a check in payment of any obligation due to the District of Columbia is not honored by your bank.

## STEP-BY-STEP INSTRUCTIONS FORM D-40, PAGE TWO

Taxpayers must complete page two before completing page one.

Taxpayers who file a combined separate return must use Column A for husband and Column B for wife. All other taxpayers must use Column B.

PART I: Income and Adjustments from Federal Return. If applicable, YOU MUST attach a copy of your federal Schedule C and/or Schedule E.

## Lines 30 through 43

Copy the amounts for income and adjustments to income from your federal income tax return onto Lines 30 through 43. Taxpayers filing combined separate returns should report income as though separate federal returns were filed.

If you had a business in the District and your gross receipts were more than \$12,000 for the year, you may be required to file an unincorporated business franchise tax return, Form D-30. To request a Form D-30 call (202) 727-6170.

D.C. lottery winnings are taxable and should be reported as income on Line 42.

## Line 44 — Adjustments to Income

Enter on Line 44 the amount shown as the total adjustments on your federal return under the adjustment to income section.

## PART II: Modifications to Federal Adjusted Gross Income

In order to arrive at total District income, modifications may be necessary. These should be reported in Part II.

## Line 46 — Total Additions

Enter on this line the sum of the following items:

- the amount of adjustments taken on Line 44, Part I, for the period of nonresidence for part-year filers;
- the deduction taken for franchise taxes paid in computing business income on Line 35:
- your share of the deduction taken for franchise taxes paid in computing the income derived from rents, royalties, partnerships, estates, trusts, etc., on Line 38;
- deductions passed on to you that appear on federal Form 1120S return and used to determine the net income of a D.C. corporation on Form D-20;
- income distributions eligible for income averaging on your federal tax return.

## SUBTRACTIONS FROM INCOME:

## Line 47 — Interest on U.S. Obligations

Enter interest on U.S. obligations or securities that were included on your federal return and reported in Part I of the Form D-40.

Line 48 — Refunds of State and Local Taxes If you included your state or local refunds on Line 33, Form D-40, enter on Line 48.

## Line 49 — Nonresident Income

If you began or ended your residence in the District during the year, you must subtract that portion of your income received when you were not a resident of the District.

## Line 50 — Social Security Income

Your social security income may be taxable on your federal tax return. However, such income is not taxable in the District. If you

included social security income in Part I of Form D-40, you should enter that amount on Line 50.

## Line 51 - Disability Income Exclusion

On your federal return disability income exclusion is allowed as a credit. However, on your D.C. return the disability income exclusion is treated as an adjustment to income. If disability payments were included in your federal gross income, you may be able to claim an exclusion of disability income on your D.C. return. Complete Form D-2440 and enter on Line 51 the amount to be excluded. Specific instructions appear on Form D-2440.

Line 52 — Income Reported and Taxed on District Franchise or Fiduciary Return If Part I, page 2 of Form D-40, includes income reported and taxed on a D.C. franchise or fiduciary tax return, enter such income on this line.

## Line 53 — Interest and Dividend Income of Child

Interest and dividend income reported on federal Form 8814 must be entered on this line

## Line 54 — Pension and Annuity Income Exclusion

Recipients of military retired pay, annuity income or survivor benefits from the District of Columbia government or the Federal government who are 62 years of age or older on or before December 31, 1996, can exclude from their taxable income the lesser of \$3,000 or the actual amount of the pension, military retired pay, annuity income or survivor benefits received during the taxable year. Any amounts not subject to tax must be subtracted when computing the exclusion. Use of the computation schedule at the bottom of page 4 of these instructions to figure the exclusion.

## PART III: Itemized Deductions and District Adjustments

## Line 57 — Federal Itemized Deductions

You must itemize deductions on your D.C. income tax return if you itemized on your federal return. Enter on this line all your federal itemized deductions from federal Schedule A, Form 1040. ATTACH A COPY OF THE SCHEDULE A TO YOUR D.C. RETURN.

Line 58 — State and Local Income Taxes Enter on this line all income taxes included in the amount entered on Line 57.

## Line 59 — Deductions During Period of Nonresidence

Enter on this line the portion of itemized deductions from Line 57 that were paid during the period of nonresidence in the District.

## PART IV: Percentage of State and Local Income Tax Reduction Addback Schedule

## Lines 62 through 67

Taxpayers whose federal adjusted gross income exceeds the indexed threshold used for federal purposes in 1996, must complete the federal itemized deduction worksheet, if they itemize deductions on federal Schedule A.

If you completed the federal itemized deductions worksheet, you must complete Part IV, page 2 of Form D-40, in order to compute the correct amount of state and local income taxes to be entered on Line 58, Part III.

## STEP-BY-STEP INSTRUCTIONS FORM D-40, PAGE 1

Taxpayers must complete page two before completing page one.

## FILING STATUS

Place an "X"in the box that designates your filing status. Mark only one box. Note: Generally, your federal and D.C. filing status are the same. However, if you file married filing jointly on your federal return, it may be to your advantage to file as married filing combined separate on your D.C. return.

## Single

Check the box on Line "A" if one of the following was true on December 31, 1996:

- you were not married, or;
- you were legally separated according to D.C. law, under a decree of divorce or separate maintenance, or;
- you were widowed before January 1, 1996, and did not remarry in 1996.

## Head of Household

Check the box on Line "B" if on December 31, 1996, you were not married or legally separated and met all tests for federal tax purposes.

## Married Filing Jointly

Check the box on Line "C" if one of the following is true:

- you were married and you and your spouse were D.C. residents as of December 31, 1996, or:
- your spouse died in 1996 and you did not remarry in 1996, or:
- your spouse died in 1997 before filing a 1996 return. For details on how to file the joint return, see Deceased Taxpayer, page 2 of this booklet.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return and both are liable for any tax due.

## Married Filing Separately

Married persons who were not divorced or legally separated but lived apart, must file as married filing separately. Check the box on Line "D". You must report only your own income, exemptions, deductions and credits. Each taxpayer must enter his or her social security number.

If you have a child living with you, and you lived apart from your spouse during the last 6 months of 1996, you may be able to file as head of household. (See federal booklet for Married Persons Who Lived Apart.)

You must file as married filing separately if you resided in the District, and you had income whether from wages, investments, or other sources, and at the end of your tax year, your spouse was:

- A member of the armed forces who is not a resident of the District under the provisions of the Soldiers and Sailors Relief Act
- A member of the U.S. Congress, or an employee on the personal staff of a member of Congress, who is a bona fide resident of the Congressman's state of residency.
- An officer in the U.S. Executive Branch who is not domiciled in the District, appointed by the President of the United States, confirmed by the U.S. Senate, and acting at the pleasure of the President.
- A justice of the U.S. Supreme Court who is not domiciled in the District.

## Married Filing Combined Separate

A combined separate return is a single form that contains the two separate returns of a married couple. Check the box on Line "E". Report husband's income, deductions and exemptions in Column A and wife's in Column B. There is often a tax savings in filing a combined separate return if both spouses have income. You should figure your tax both ways (joint and combined separate) to see which filing status is better for you.

## Dependent Taxpayer

Any person who can be claimed as a dependent on someone else's federal return should check the box on Line "F". You do not get a personal exemption for yourself.

## **EXEMPTIONS**

## Age 65 or Older and/or Blind

If you and/or your spouse were 65 or over and/or blind by December 31, 1996, enter "1" in each appropriate box. The box marked "H" is for the husband and the box marked "W" is for the wife. Add personal exemptions together with the exemption for age 65 or older and/or blind if applicable.

## **Total Number of Exemptions**

Add the number of exemptions daimed in the various boxes and enter the total in the box under "Total Exemptions". Multiply the number of exemptions to which you are entitled by \$1,370 and enter this total on Line 9, Column A and/or B. If you are a part-year resident, your exemptions must be prorated. It is not necessary to prorate the exemptions of a deceased taxpayer on a final return.

## Dependents

List in the spaces provided the full name and relationship of each dependent claimed on your federal income tax return. If the dependent is 1 year of age or older, provide his/her social security number. If you have more than 6 dependents, attach a statement to your return. List the name, relationship and social security number (if required) of each additional dependent.

Line 1 — Federal Adjusted Gross Income Enter the federal adjusted gross income from Line 45, Part I, page 2 of Form D-40.

PENSION AND ANNUITY INCOME EXCLUSION COMPUTATION See instructions for Line 54.	Column A (for husband)	Column B (for wife and all others)
1. Were you age 62 or older on or before December 31, 1996?	☐ Yes ☐ No	☐ Yes ☐ No
2. Total gross pension or annuity received during 1996		
3. Less portion of pension or annuity not subject to D.C. income tax		
4. Line 2 less amount on Line 3		
5. Pension or annuity exclusion		\$3,000
6. Enter the lesser of Line 4 or Line 5. Enter on Line 54, Part II, Form D-40		

## Line 2 — Additions

Enter additions to income from Line 46, Part II, page 2 of Form D-40.

## Line 4—Subtractions

Enter the total subtractions from Line 56, Part II, page 2 of Form D-40.

## Line 5 — D.C. Adjusted Gross Income

Total D.C. adjusted gross income is the amount of income after modifications to your federal adjusted gross income.

## Lines 6 and 7 — Deductions

You must elect either the standard or itemized deduction. The deduction you elect must be the same you used on your federal return.

## Line 6 - Standard Deduction

The standard deduction allowed for filing status (A), (B), (C) or (F) is \$2,000. The standard deduction allowed for filing status (D) is \$1,000. The standard deduction for filing status (E) is \$1,000 for each spouse.

A part-year resident must prorate his/her standard deduction according to the number of months he/she was a resident of the District.

## Line 7 — Itemized Deductions

Enter total deductions from Line 61, Part III, page 2.

## Line 9 — Exemptions

You may claim an exemption for each of your dependents who was alive during some part of 1996. This includes a baby born in 1996 or a person who died in 1996. Any person who meets all 5 of the tests in the federal income tax instructions qualifies as your dependent. Complete the exemptions area on the front of Form D-40 to determine your total exemption allowance. Multiply the total number of exemptions by \$1,370. Enter amount in Column A and/or B.

Any taxpayer who can be claimed as a dependent on someone else's tax return cannot claim an exemption on his or her tax return.

Part-year residents must prorate exemptions. It is not necessary to prorate the exemption of a deceased taxpayer on a final return.

## Line 11 — Tax

If your taxable income is less than \$100,000, enter your tax from the Tax Table. Use the Tax Rate Schedule if your taxable income is \$100,000 or more. Tax Tables start on page 9 and the Tax Rate Schedule is on page 7.

## Line 12 — Out-of-State Tax Credit

The District will allow taxpayers to claim credit for income tax paid to another state for income derived from sources outside the District if the income is taxed by the District. The tax paid to another state is the total state tax liability shown on your state tax return, not the tax shown on your Form W-2.

No credit is allowable for franchise tax, license tax, excise tax, unincorporated business franchise tax, occupation tax, or any tax characterized as such by the other taxing jurisdiction.

- Compute your D.C. income tax liability on all income received while a resident of the District.
- Determine the income subject to income tax in the other jurisdiction while a resident of the District.
- The state tax credit must not exceed the lesser of: the actual amount of tax paid to another jurisdiction, or the maximum credit computed according to the instructions below.

The maximum credit is calculated according to the following formula:

$$\frac{\mathbf{A}}{\mathbf{B}} \times \mathbf{C} = \mathbf{D}$$

- A—is income subject to individual income tax in any jurisdiction other than the District. Do not include income earned in the District of Columbia, nor any income not subject to individual income tax anywhere else during the period of D.C. residency.
- B—is your D.C. adjusted gross income (Line 5, Form D-40).
- C-is your D.C. individual income tax liability (Line 11, form D-40).

D-is the maximum credit.

Attach to your D.C. return a copy of the tax return filed with the other jurisdiction. Enter on Line 12 of Form D-40 the two-letter abbreviation of the state to which you paid the individual income tax. If individual income taxes were paid to more than one state, enter the number of states to which the taxes were paid and attach a separate list indicating the names and amounts paid to each state. You must attach a copy of each state tax return for which a credit is claimed.

Line 13 — Child and Dependent Care Credit You may be eligible to claim a credit for child and dependent care expenses on your D.C. return only if you (and your spouse if you were married) were eligible to claim this credit on your federal return. If you are married and filing a separate return, you cannot claim this credit.

If you were a full-year resident, you may claim 32% of the credit allowed on your federal Form 1040 or Form 1040A. Do not enter the credit directly from your federal return.

If you are filing as a part-year resident, you must attach to your return a credit for child

and dependent care expenses, Form D-2441. You must follow line-by-line instructions on Form D-2441 to determine your allowable credit.

## Line 14 (a) - Low Income Credit

The District allows a low income credit to eligible taxpayers. To qualify, your federal tax liability must be zero after subtracting your federal standard deduction and personal exemptions. This credit reduces your D.C. tax liability but it cannot be a refund. To determine the amount of low income credit, see the low income tables on page 8 of this instruction book. Find the credit under the correct filing status and personal exemptions column.

Important: There is a special computation of the low income credit for dependent taxpayers claiming filing status F.

If you claim the low income credit, you must attach a copy of your federal return to your D.C. tax return.

Line 14 (b) — D.C. Metropolitan Police Department Housing Income Tax Credit D.C. Law 10-70, the "Metropolitan Police Housing Assistance Program and Community Safety Act of 1993" provides that a Metropolitan Police Department (MPD) officer who is a first-time homebuyer in the District of Columbia shall be eligible for a \$2,000 per year income tax credit for five (5) years, provided that the officer remains eligible to receive the credit.

In order to receive the income tax credit the officer must be employed as an MPD officer in good standing, and reside in the qualified property. Discontinuance of employment with the MPD or moving out of the property disqualifies an officer for the housing credit.

The MPD housing income tax credit reduces your D.C. income tax liability. It is not a refundable tax credit. If you are eligible for this credit, enter \$2,000 on Line 14 (b).

## Line 17 - D.C. Income Tax Withheld

Enter the total amount of D.C. income tax withheld during 1996 and attach to your return the D.C. (State) copy of all W-2 forms or other approved substitute withholding tax statements.

## Line 18 - Estimated Tax Payments

Enter the amount of any 1996 estimated tax payments. If a joint 1996 estimated tax was paid, husband and wife may divide the payment between them, or either spouse may claim the total amount paid.

## Line 19 — Payments Made with the Extension of Time to File

If Form FR-127 was filed to request an extension of time to file enter the amount paid with that request.

## Line 20 - Property Tax Credit

Enter the amount of any property tax credit to which you are entitled from Line 10 or Line 16 of Schedule H. The credit may not be split between Columns A and B. See detailed instructions for Schedule H.

## Amount You Owe or Overpayment

Line 22—If the total of your net tax on Line 16 is more than your payments and credits on Line 21, enter amount you owe on Line 22. (Line 16 minus Line 21.) This amount should be paid in full with your return unless it is a combined separate return. Combined separate filers see instructions for Lines 26 and 27.

Line 23—If the total of your payments and credits on Line 21 is more than your net tax, Line 16, enter overpayment on Line 23 (Line 21 minus Line 16.) All taxpayers must enter on Line 25 the amount of overpayment to be refunded. In addition, combined separate filers status E must complete Lines 26 and 27.

Line 24—Enter on Line 24 the amount of overpayment you want to apply as a creait to your 1997 estimated tax. The amounts on Line 24 will not be refunded.

Line 25—To receive a refund, all taxpayers must enter on Line 25 the amount of overpayment from Line 23, minus any credit to be applied to the 1997 estimated tax. In addition, combined separate filers (filing status E) must complete Lines 26 and 27.

Lines 26 and 27—Combined Amount You Owe or Overpayment, Filing Status E Only Husband and wife who elect to file combined separate returns are the only persons who should complete these lines. The amount owed by or refund due one spouse must be combined with the amount owed by or refund due the other spouse. For example:

- 1. If the husband owes \$50 (Line 22), and the wife has an overpayment of \$100 (Line 23), the amounts should be combined. In this case the result is a net refund of \$50. Therefore, the husband should not send a check for the amount shown on Line 22.
- 2. If the husband owes \$80 and the wife is due a refund of \$40, the amounts should be combined. In this case the amount owed is \$40 and a check or money order for \$40 should be sent with the return.
- If both owe an amount on Line 22, total the amounts and enter on Line 26. Send one check for the combined amount.
- If both have a refund due (Line 25), combine the amounts and enter combined net refund on Line 27. One refund check will be issued for the combined amount.

Lines 28 and 29 — Voluntary Contribution You can contribute to the Public Trust for Drug Prevention and Children At-Risk. Enter on Line 28 the amount you wish to contribute. The minimum contribution is \$1.

 If you are due a refund, reduce the amount of the refund by the contribution and enter the balance on Line 29; or

If you owe tax, add the amount of the contribution to the tax due and enter total on Line 29. The total is the amount of the payment you should submit.

Note: Be sure to sign your D.C. income tax return on the back of the form. If your return was prepared by a taxpreparer, he/she must also sign the return.

## INSTRUCTIONS FOR SCHEDULE H (PROPERTY TAX CREDIT)

You may qualify for the property tax credit even if you are not required to file a D.C. individual income tax return. If you are required to file a D.C. individual income tax return, you must use Form D-40 to claim a property tax credit.

## Who May Qualify

To qualify for the property tax credit you must meet the following criteria:

- You must have been a District resident the entire year and lived in the property(ies) you owned or rented during 1996.
- 2. Your household gross income must have been \$20,000 or less for the year.
- 3. If you were not age 62 or older before December 31, 1996, you must not have been claimed as a dependent on someone else's 1996 federal, state or D.C. income tax return.
- 4. The house or apartment that was your home must not have been part of a public housing dwelling. If you rented from a landlord whose property was exempt from real estate taxes, or the landlord paid a percentage of rental income to the District in lieu of real estate tax, you cannot file Schedule H.

You may use Property Tax Table B if you are blind or disabled. You may also use Property Tax Table B if you were age 62 or older and you, together with your spouse (if married), provided 50% or more of the household gross income.

A property tax credit may not be claimed on behalf of a deceased taxpayer who died before December 31, 1996.

## How To File

If you are required to file a Form D-40, your Schedule H (claim for property tax credit) must be attached to your D-40. If you are not required to file a D-40, the Schedule H may be filed and mailed by itself.

Schedule H is due on or before April 15, 1997. However, a reasonable extension of time may

be granted. See page 2 for instructions to request an extension of time to file.

NOTE: District law requires you to furnish your social security number in the space provided on Schedule H. This number will be used for proper identification of your account with the District and for tax administration purposes only.

## Important Definitions

- The word "home" means your dwelling, whether owned or rented, and the land surrounding it as reasonably necessary for use of the dwelling as a home. The word "home" also includes a multi-unit or a multi-purpose building and a part of the land on which it is located.
- 2. The word "household" means all the individuals living in the home.
- 3. The term "household gross income" means the total of all income received by the individuals living in the home, including cash distributions from a business or investment entity in which any member of the household has an interest.
- 4. The term "rent paid" is the amount paid by a claimant to a landlord solely for the right of occupancy of a home in the District. "Rent paid" does not include advance rental payments for another period; rental deposits, whether or not expressly set out in the rental agreement; any charges for medical services or food provided by the landlord; or payments made to a landlord for the right of occupancy of property which is exempt from District real property taxes.
- 5. The term "members of a household" means all individuals living in one household whether or not they are related. For example, two or more unrelated individuals sharing an apartment or house constitute the members of a household.
- 6. The term "age 62 or older" means age 62 or older during 1996.
- 7. The term "blind" means a central visual acuity that does not exceed 20/200 in the better eye with correcting lenses; or visual acuity greater than 20/200, but accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.
- 8. The word "disabled" means unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. Certification

of such physical or mental impairment by a licensed physician selected by the claimant at his or her own expense must be submitted each year. Claimant should use the Physician's Certification provided on page 2 of Schedule H.

NOTE: The questions in Part I of Schedule H must be answered. Failure to do so will cause your claim for credit to be disallowed until such time as the information is furnished. If you claim the property tax credit under Section B of Schedule H, you must check the appropriate block(s) as to whether you are age 62 or older, blind, or disabled. You also must indicate if you were the recipient of rent supplements during 1996.

Complete Section A or Section B to calculate your property tax credit. Do not complete both sections.

ONLY ONE MEMBER OF A HOUSE-HOLD CAN CLAIM THE PROPERTY TAX CREDIT.

## INSTRUCTIONS FOR PAGE TWO OF SCHEDULE H

Taxpayer must complete page two before completing page One.

Line 17: Household Gross Income Schedule—You must report the income of every member of the household for each income category in this schedule. Income must be reported whether or not it is subject to District income tax, otherwise, the claim for property tax credit will be disallowed.

- 1. List in Column (1) all the income of the applicant (claimant).
- 2. List in Column (2) all the income of the claimant's spouse.
- 3. List in Column (3) the total gross income of all other members living in the home you own or rent.

If you live in an apartment, or house, or room where you share kitchen and bath facilities, this is a shared arrangement and is considered one household. The income of all members of such household must be reported on Schedule H for purposes of calculating the credit. However, if you are a tenant in a house, apartment, or room that has a separate kitchen and/or bathroom, you would be considered to be the sole claimant in a household.

If you rent a portion of your home, be aware of the above instructions as they apply to you. If you share kitchen and bath with a tenant, the tenant's income must be reported by you in your Schedule H.

If you sublet a separate room or apartment within your place of residence, the portion of rent you pay that applies to that space cannot be included in the computation of the property tax credit. The income you receive from subletting such space is subject to tax and must be reported on your individual income tax return.

Line 18: Summary of Household Gross Income Schedule — Enter the totals from Line 17, Columns (1), (2), and (3) respectively on Lines 18(a), (b), and (c). Add Lines 18(a), (b), and (c) and enter total on Line 18(d).

## INSTRUCTIONS FOR PAGE ONE OF SCHEDULE H

## Section A

Line 6 — Enter amount of household gross income from Line 18(d), Schedule H. If this amount exceeds \$20,000, you are not entitled to the credit.

Line 7(a) — If you owned your home in the District during all of 1996, enter on Line 7(a) the amount of real property taxes you paid.

Note: Your property tax credit must be computed based on your housing status (rent/own) on December 31, 1996.

The deferred portion of your real property tax, as defined under D.C. Code §47-845, may be included as part of the real property tax for the purpose of computing the property tax credit.

Line 7(b) — If you were a tenant in the District all of 1996, enter 15% of rent paid (rent  $\times$  .15). If you rented more than one home in the District during 1996, divide the

total amount you paid to your last landlord during 1996 by the number of months of occupancy and multiply the result by 12. Multiply this result by 15% (.15) and enter your answer on Line 7(b).

Line 8 — Find the amount of your property tax credit from Property Tax Credit Table A, or compute the amount of your credit according to the instructions on page 24 of this booklet.

The property tax credit must be reduced by any rent supplements received during 1996.

## Section B

Line 12 — Enter amount of total household gross income from Line 18(d), Schedule H. If this amount exceeds \$20,000, you are not entitled to claim the credit under Section B.

Line 13(a) — If you owned your home in the District all of 1996, enter on Line 13(a) the amount of real property taxes paid.

Line 13(b) — If you were a tenant in the District all of 1996, enter 15% of rent paid (rent  $\times$  .15). If you rented more than one home in the District during 1996, divide the total amount paid to your last landlord during 1996 by the number of months of occupancy, multiply the result by 12. Multiply this result by 15% (.15). Enter your answer on Line 13(b).

If you claim the property tax credit based on rent paid, but the rent paid exceeds the total gross household gross income, the property tax credit claim will be disallowed unless adequate documentation is provided to support the claim.

Line 14 — Find the amount of your property tax credit from Property Tax Credit Table B, or compute the amount of your credit in accordance with the instructions on page 24 of this booklet. The property tax credit must be reduced by any rent supplements received during 1996.

## 1996 INCOME TAX RATE SCHEDULE (Tax Computation for Line 11, Page 1, Form D-40)

This Tax Rate Schedule must be used by taxpayers with a taxable income of \$100,000 or more. The Tax Rate Schedule may be also used by taxpayers whose taxable income is less than \$100,000, however, the easier method for determining your tax is to use the Tax Tables in this booklet.

Use the following table to compute your tax on the taxable income from Line 10, page 1, of the return.

If the taxable income is:	The tax is:
\$10,000 or less	6% of the taxable income
Over \$10,000, but not over \$20,000	\$600, plus 8% of excess over \$10,000
Over \$20,000	\$1,400, plus 9.5% of excess over \$20,000

## LOW INCOME CREDIT TABLES - 1996

## You must meet the following requirements to be eligible for the low income credit:

- 1. You must have filed a federal tax return, and your federal tax liability is zero.
- Your gross income must be less than the sum of your federal personal exemptions and the federal standard deduction.
- 3. A District tax liability must result because your income is more than the sum of your D.C. personal exemptions and the D.C. standard deduction.
- You must use the correct low income credit table and the correct filing status.
- 5. You must furnish a copy of your federal tax return.

NOTE: REMEMBER THAT THIS CREDIT WILL ONLY REDUCE YOUR TAX LIABILITY. NEITHER THE CREDIT NOR ANY PORTION OF THE CREDIT, WILL BE REFUNDED.

## LOW INCOME CREDIT COMPUTATION FOR DEPENDENT TAXPAYERS ONLY

## Dependent Taxpayers, use this computation. Do not use low income credit tables.

Use this computation if you are a DEPENDENT TAXPAYER whose personal exemption is being claimed on someone else's D.C. return. If you had zero ("0") tax liability on your federal tax return, you may be entitled to a low income credit on your D.C. return. To determine the amount of the low income credit, you must do the following computation:

- 3. NET DIFFERENCE (Line 1 less Line 2) .....

Take the "NET DIFFERENCE" from Line 3 and find the corresponding taxable income amount in the tax tables in this booklet. The amount of tax is your low income credit and should be entered on Line 14(a), Form D-40 or Line 9, Form D-40EZ.

## LOW INCOME CREDIT TABLE - FOR SINGLE PERSONS

The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN										TURN is
IF FILING AS SINGLE AND:	1	2	3	4	5	6	7	8	9	10
Under 65 and not blind	191.00	263.00	332.00	404.00	476.00	545.00	622.00	714.00	810.00	906.00
65 or over or blind	170.00	239.00	311.00	383.00	452.00	524.00	593.00	686.00	782.00	874.00
65 or over and blind	146.00	218.00	290.00	359.00	431.00	500,00	572.00	658,00	750.00	846.00

## LOW INCOME CREDIT TABLE - FOR HEAD OF HOUSEHOLD

IF FILING AS HEAD OF	The num	ber of PEF	RSONAL EX	EMPTIONS	that you	are entitled	to claim o	n your FEI	DERAL RE	TURN is
HOUSEHOLD AND:	1	2	3	4	5	6	7	8	9	10
Under 65 and not blind	224.00	293.00	365.00	437.00	506.00	578.00	662.00	758.00	854.00.	946.00
65 or over or blind	200.00	272.00	344.00	413.00	485.00	554,00	634.00	730.00	822.00	918.00
65 or over and blind	179.00	251.00	320.00	392.00	461.00	533.00	606,00	698.00	794.00	00.888

## LOW INCOME CREDIT TABLE - FOR MARRIED PERSONS FILING JOINTLY

The n	umber of PER	SONAL EX	EMPTIONS	S that you a	are entitled	to claim o	n your FED	ERAL RET	URN is
IF MARRIED FILING JOINTLY AND:	2	3	4	5	6	7	8	9	10
Both spouses under 65 and not blind	425.00	494.00	566.00	650.00	742,00	838.00	930.00	1,026.00	1,122.00
One spouse 65 or over or blind; Other spouse not blind and under 65	389.00	461.00	533.00	602.00	698.00	790.00	886.00	982.00	1,074.00
Both spouses 65 or over and not blind	356.00	428.00	497.00	569.00	650.00	746,00	842.00	934.00	1,030.00
Both spouses blind and under 65	356.00	428.00	497.00	569.00	650.00	746.00	842.00	934.00	1,030.00
One spouse blind and under 65; Other spouse 65 or over or blind	356.00	428,00	497.00	569.00	650.00	746.00	842.00	934.00	1,030.00
One spouse blind and 65 or over; Other spouse not blind and under 65	356.00	428.00	497.00	569.00	650.00	746.00	842.00	934.00	1,030.00
One spouse blind and 65 or over; Other spouse 65 or over or blind	323.00	392.00	464.00	533.00	606.00	702.00	794.00	890.00	982.00
Both spouses blind and 65 or over	287.00	359.00	428.00	500.00	572.00	654.00	750.00	842.00	938.00

## LOW INCOME CREDIT TABLE - FOR MARRIED PERSONS FILING SEPARATELY ON COMBINED OR SEPARATE RETURNS

IF MARRIED FILING SEPARATELY	The num	ber of PER	RSONAL E	(EMPTIONS	S that you	are entitled	to claim o	n your FEI	DERAL RE	TURN is
ON A COMBINED RETURN OR SEPARATE RETURNS AND:	11	2	3	4	· 5	6	7	8	9	10
Under 65 and not blind	212.00	284.00	353.00	425.00	497.00	566.00	650.00	742.00	838.00	934.00
65 or over or blind	179.00	248,00	320.00	392.00	461.00	533,00	602.00	698.00	794.00	886.00
65 or over and blind	143.00	215.00	287.00	356.00	428.00	497.00	569.00	654.00	746.00	842.00

## TAX TABLE (To be used by all taxpayers with taxable income under \$100,000.)

1 Find your laxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

If ta	exable incom	e is:	If ta	xable incom	e is:	if ta	xable incom	e is:	If ta	xable income	e is:
At	But	Tax	At	But	Tax	At	But	Tax	At	But	Tax
Least	Less than	Amount	Least	Less than	Amount	Least	Less than	Amount	Least	Less than	Amount
0 50 100 150 200	50 100 150 200 250	5 8 11 14	3,150 3,200 3,250 3,300 3,350	3,200 3,250 3,300 3,350 3,400	191 194 197 200 203	6,300 6,350 6,400 6,450 6,500	6,350 6,400 6,450 6,500 6,550	380 383 386 389 392	9,450 9,500 9,550 9,600 9,650	9,500 9,550 9,600 9,650 9,700	569 572 575 578 581
250	300	17	3,400	3,450	206	6,550	6,600	395	9,700	9,750	584
300	350	20	3,450	3,500	209	6,600	6,650	398	9,750	9,800	587
350	400	23	3,500	3,550	212	6,650	6,700	401	9,800	9,850	590
400	450	26	3,550	3,600	215	6,700	6,750	404	9,850	9,900	593
450	500	29	3,600	3,650	218	6,750	6,800	407	9,900	9,950	596
500	550	32	3,650	3,700	221	6,800	6,850	410	9,950	10,000	599
550	600	35	3,700	3,750	224	6,850	6,900	413	10,000	10,050	602
600	650	38	3,750	3,800	227	6,900	6,950	416	10,050	10,100	606
650	700	41	3,800	3,850	230	6,950	7,000	419	10,100	10,150	610
700	750	44	3,850	3,900	233	7,000	7,050	422	10,150	10,200	614
750	800	47	3,900	3,950	236	7,050	7,100	425	10,200	10,250	618
800	850	50	3,950	4,000	239	7,100	7,150	428	10,250	10,300	622
850	900	53	4,000	4,050	242	7,150	7,200	431	10,300	10,350	626
900	950	56	4,050	4,100	245	7,200	7,250	434	10,350	10,400	630
950	1,000	59	4,100	4,150	248	7,250	7,300	437	10,400	10,450	634
1,000	1,050	62	4,150	4,200	251	7,300	7,350	440	10,450	10,500	638
1,050	1,100	65	4,200	4,250	254	7,350	7,400	443	10,500	10,550	642
1,100	1,150	68	4,250	4,300	257	7,400	7,450	446	10,550	10,600	646
1,150	1,200	71	4,300	4,350	260	7,450	7,500	449	10,600	10,650	650
1,200	1,250	74	4,350	4,400	263	7,500	7,550	452	10,650	10,700	654
1,250	1,300	77	4,400	4,450	266	7,550	7,600	455	10,700	10,750	658
1,300	1,350	80	4,450	4,500	269	7,600	7,650	458	10,750	10,800	662
1,350	1,400	83	4,500	4,550	272	7,650	7,700	461	10,800	10,850	666
1,400	1,450	86	4,550	4,600	275	7,700	7,750	464	10,850	10,900	670
1,450	1,500	89	4,600	4,650	278	7,750	7,800	467	10,900	10,950	674
1,500	1,550	92	4,650	4,700	281	7,800	7,850	470	10,950	11,000	678
1,550	1,600	95	4,700	4,750	284	7,850	7,900	473	11,000	11,050	682
1,600	1,650	98	4,750	4,800	287	7,900	7,950	476	11,050	11,100	686
1,650	1,700	101	4,800	4,850	290	7,950	8,000	479	11,100	11,150	690
1,700	1,750	104	4,850	4,900	293	8,000	8,050	482	11,150	11,200	694
1,750	1,800	107	4,900	4,950	296	8,050	8,100	485	11,200	11,250	698
1,800	1,850	110	4,950	5,000	299	8,100	8,150	488	11,250	11,300	702
1,850	1,900	113	5,000	5,050	302	8,150	8,200	491	11,300	11,350	706
1,900	1,950	116	5,050	5,100	305	8,200	8,250	494	11,350	11,400	710
1,950	2,000	119	5,100	5,150	308	8,250	8,300	497	11,400	11,450	714
2,000	2,050	122	5,150	5,200	311	8,300	8,350	500	11,450	11,500	718
2,050	2,100	125	5,200	5,250	314	8,350	8,400	503	11,500	11,550	722
2,100	2,150	128	5,250	5,300	317	8,400	8,450	506	11,550	11,600	726
2,150	2,200	131	5,300	5,350	320	8,450	8,500	509	11,600	11,650	730
2,200	2,250	134	5,350	5,400	323	8,500	8,550	512	11,650	11,700	734
2,250	2,300	137	5,400	5,450	326	8,550	8,600	515	11,700	11,750	738
2,300	2,350	140	5,450	5,500	329	8,600	8,650	518	11,750	11,800	742
2,350	2,400	143	5,500	5,550	332	8,650	8,700	521	11,800	11,850	746
2,400	2,450	146	5,550	5,600	335	8,700	8,750	524	11,850	11,900	750
2,450	2,500	149	5,600	5,650	338	8,750	8,800	527	11,900	11,950	754
2,500	2,550	152	5,650	5,700	341	8,800	8,850	530	11,950	12,000	758
2,550	2,600	155	5,700	5,750	344	8,850	8,900	533	12,000	12,050	762
2,600	2,650	158	5,750	5,800	347	8,900	8,950	536	12,050	12,100	766
2,650	2,700	161	5,800	5,850	350	8,950	9,000	539	12,100	12,150	770
2,700	2,750	164	5,850	5,900	353	9,000	9,050	542	12,150	12,200	774
2,750	2,800	167	5,900	5,950	356	9,050	9,100	545	12,200	12,250	778
2,800	2,850	170	5,950	6,000	359	9,100	9,150	548	12,250	12,300	782
2,850	2,900	173	6,000	6,050	362	9,150	9,200	551	12,300	12,350	786
2,900	2,950	176	6,050	6,100	365	9,200	9,250	554	12,350	12,400	790
2,950	3,000	179	6,100	6,150	368	9,250	9,300	557	12,400	12,450	794
3,000	3,050	182	6,150	6,200	371	9,300	9,350	560	12,450	12,500	798
3,050	3,100	185	6,200	6,250	374	9,350	9,400	563	12,500	12,550	802
3,100	3,160	188	6,250	6,300	377	9,400	9,450	566	12,550	12,600	806
		-								inued on nex	

## 10

## TAX TABLE (To be used by all taxpayers with taxable income under \$100,000.)

Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

if ta	xable incom	e is:	If ta	xable incom	e is:	If ta	mooni eldax	e is:	If ta	xable incom	e is:
At	But	- Tax	At	But	Tax	At	But	Tax	At	But	Tax
Least	Less than	Amount	Least	Less than	Amount	Least	Less than	Amount	Least	Less than	Amount
12,600	12,650	810	15,750	15,800	1,062	18,900	18,950	1,314	22,050	22,100	1,597
12,650	12,700	814	15,800	15,850	1,066	18,950	19,000	1,318	22,100	22,150	1,602
12,700	12,750	818	15,850	15,900	1,070	19,000	19,050	1,322	22,150	22,200	1,607
12,750	12,800	822	15,900	15,950	1,074	19,050	19,100	1,326	22,200	22,250	1,611
12,800	12,850	826	15,950	16,000	1,078	19,100	19,150	1,330	22,250	22,300	1,616
12,850	12,900	830	16,000	16,050	1,082	19,150	19,200	1,334	22,300	22,350	1,621
12,900	12,950	834	16,050	16,100	1,086	19,200	19,250	1,338	22,350	22,400	1,626
12,950	13,000	838	16,100	16,150	1,090	19,250	19,300	1,342	22,400	22,450	1,630
13,000	13,050	842	16,150	16,200	1,094	19,300	19,350	1,346	22,450	22,500	1,635
13,050	13,100	846	16,200	16,250	1,098	19,350	19,400	1,350	22,500	22,550	1,640
13,100	13,150	850	16,250	16,300	1,102	19,400	19,450	1,354	22,550	22,600	1,645
13,150	13,200	854	16,300	16,350	1,106	19,450	19,500	1,358	22,600	22,650	1,649
13,200	13,250	858	16,350	16,400	1,110	19,500	19,550	1,362	22,650	22,700	1,654
13,250	13,300	862	16,400	16,450	1,114	19,550	19,600	1,366	22,700	22,750	1,659
13,300	13,350	866	16,450	16,500	1,118	19,600	19,650	1,370	22,750	22,800	1,664
13,350	13,400	870	16,500	16,550	1,122	19,650	19,700	1,374	22,800	22,850	1,668
13,400	13,450	874	16,550	16,600	1,126	19,700	19,750	1,378	22,850	22,900	1,673
13,450	13,500	878	16,600	16,650	1,130	19,750	19,800	1,382	22,900	22,950	1,678
13,500	13,550	882	16,650	16,700	1,134	19,800	19,850	1,386	22,950	23,000	1,683
13,550	13,600	886	16,700	16,750	1,138	19,850	19,900	1,390	23,000	23,050	1,687
13,600	13,650	890	16,750	16,800	1,142	19,900	19,950	1,394	23,050	23,100	1,692
13,650	13,700	894	16,800	16,850	1,146	19,950	20,000	1,398	23,100	23,150	1,697
13,700	13,750	898	16,850	16,900	1,150	20,000	20,050	1,402	23,150	23,200	1,702
13,750	13,800	902	16,900	16,950	1,154	20,050	20,100	1,407	23,200	23,250	1,706
13,800	13,850	906	16,950	17,000	1,158	20,100	20,150	1,412	23,250	23,300	1,711
13,850	13,900	910	17,000	17,050	1,162	20,150	20,200	1,417	23,300	23,350	1,716
13,900	13,950	914	17,050	17,100	1,166	20,200	20,250	1,421	23,350	23,400	1,721
13,950	14,000	918	17,100	17,150	1,170	20,250	20,300	1,426	23,400	23,450	1,725
14,000	14,050	922	17,150	17,200	1,174	20,300	20,350	1,431	23,450	23,500	1,730
14,050	14,100	926	17,200	17,250	1,178	20,350	20,400	1,436	23,500	23,550	1,735
14,100	14,150	930	17,250	17,300	1,182	20,400	20,450	1,440	23,550	23,600	1,740
14,150	14,200	934	17,300	17,350	1,186	20,450	20,500	1,445	23,600	23,650	1,744
14,200	14,250	938	17,350	17,400	1,190	20,500	20,550	1,450	23,650	23,700	1,749
14,250	14,300	942	17,400	17,450	1,194	20,550	20,600	1,455	23,700	23,750	1,754
14,300	14,350	946	17,450	17,500	1,198	20,600	20,650	1,459	23,750	23,800	1,759
14,350	14,400	950	17,500	17,550	1,202	20,650	20,700	1,464	23,800	23,850	1,763
14,400	14,450	954	17,550	17,600	1,206	20,700	20,750	1,469	23,850	23,900	1,768
14,450	14,500	958	17,600	17,650	1,210	20,750	20,800	1,474	23,900	23,950	1,773
14,500	14,550	962	17,650	17,700	1,214	20,800	20,850	1,478	23,950	24,000	1,778
14,550	14,600	966	17,700	17,750	1,218	20,850	20,900	1,483	24,000	24,050	1,782
14,600 14,650 14,700 14,750 14,800	14,650 14,700 14,750 14,800 14,850	970 974 978 982 986	17,750 17,800 17,850 17,900 17,950	17,800 17,850 17,900 17,960 18,000	1,222 1,226 1,230 1,234 1,238	20,900 20,950 21,000 21,050 21,100	20,950 21,000 21,050 21,100 21,150	1,488 1,493 1,497 1,502 1,507	24,050 24,100 24,150 24,200 24,250	24,100 24,150 24,200 24,250 24,300	1,787 1,792 1,797 1,801
14,850	14,900	990	18,000	18,050	1,242	21,150	21,200	1,512	24,300	24,350	1,811
14,900	14,950	994	18,050	18,100	1,246	21,200	21,250	1,516	24,350	24,400	1,816
14,950	15,000	998	18,100	18,150	1,250	21,250	21,300	1,521	24,400	24,450	1,820
15,000	15,050	1,002	18,150	18,200	1,254	21,300	21,350	1,526	24,450	24,500	41,825
15,050	15,100	1,006	18,200	18,250	1,258	21,350	21,400	1,531	24,500	24,550	1,830
15,100	15,150	1,010	18,250	18,300	1,282	21,400	21,450	1,535	24,550	24,600	1,835
15,150	15,200	1,014	18,300	18,350	1,266	21,450	21,500	1,540	24,600	24,650	1,839
15,200	15,250	1,018	18,350	18,400	1,270	21,500	21,550	1,545	24,650	24,700	1,844
15,250	15,300	1,022	18,400	18,450	1,274	21,550	21,600	1,550	24,700	24,750	1,849
15,300	15,350	1,026	18,450	18,500	1,278	21,600	21,650	1,554	24,750	24,800	1,854
15,350	15,400	1,030	18,500	18,550	1,282	21,650	21,700	1,559	24,800	24,850	1,858
15,400	15,450	1,034	18,550	18,600	1,286	21,700	21,750	1,564	24,850	24,900	1,863
15,450	15,500	1,038	18,600	18,650	1,290	21,750	21,800	1,569	24,900	24,950	1,868
15,500	15,550	1,042	18,650	18,700	1,294	21,800	21,850	1,573	24,950	25,500	1,873
15,550	15,600	1,046	18,700	18,750	1,298	21,850	21,900	1,578	25,000	25,050	1,877
15,600	15,650	1,050	18,750	18,800	1,302	21,950	21,950	1,583	25,050	25,100	1,882
15,650	15,700	1,054	18,800	18,850	1,306	21,950	22,000	1,588	25,100	25,150	1,887
15,700	15,750	1,058	18,850	18,900	1,310	22,000	22,050	1,592	25,150	25,200	1,892
24-1			-						Con	tinued on ne	xt page

1. Find your taxable income from Line 10, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

If ta	xable incom	e is:	lf ta	xable income	e is:	If ta	xable income	is:	If tax	xable income	
At	But	Tax	At	But	Tax	At	But	Tax	At	But	Tax
Least	Less than	Amount	Least	Less than	Amount	Least	Less than	Amount	Least	Less than	Amount
25,200	25,250	1,896	28,300	28,350	2,191	31,400	31,450	2,485	34,500	34,550	2,780
25,250	25,300	1,901	28,350	28,400	2,196	31,450	31,500	2,490	34,550	34,600	2,785
25,300	25,350	1,906	28,400	28,450	2,200	31,500	31,550	2,495	34,600	34,650	2,789
25,350	25,400	1,911	28,450	28,500	2,205	31,550	31,600	2,500	34,650	34,700	2,794
25,400	25,450	1,915	28,500	28,550	2,210	31,600	31,650	2,504	34,700	34,750	2,799
25,450	25,500	1,920	28,550	28,600	2,215	31,650	31,700	2,509	34,750	34,800	2,804
25,500	25,550	1,925	28,600	28,650	2,219	31,700	31,750	2,514	34,800	34,850	2,808
25,550	25,660	1,930	28,650	28,700	2,224	31,750	31,800	2,519	34,850	34,900	2,813
25,600	25,650	1,934	28,700	28,750	2,229	31,800	31,850	2,523	34,900	34,950	2,818
25,650	25,700	1,939	28,750	28,800	2,234	31,850	31,900	2,528	34,950	35,000	2,823
25,700	25,750	1,944	28,800	28,850	2,238	31,900	31,950	2,533	35,000	35,050	2,827
25,750	25,800	1,949	28,850	28,900	2,243	31,950	32,000	2,538	35,050	35,100	2,832
25,800	25,850	1,953	28,900	28,950	2,248	32,000	32,050	2,542	35,100	35,150	2,837
25,850	25,900	1,958	28,950	29,000	2,253	32,050	32,100	2,547	35,150	35,200	2,842
25,900	25,950	1,963	29,000	29,050	2,257	32,100	32,150	2,552	35,200	35,250	2,846
25,950	26,000	1,968	29,050	29,100	2,262 .	32,150	32,200	2,557	35,250	35,300	2,851
26,000	26,050	1,972	29,100	29,150	2,267	32,200	32,250	2,561	35,300	35,350	2,856
26,050	26,100	1,977	29,150	29,200	2,272	32,250	32,300	2,566	35,350	35,400	2,861
26,100	26,150	1,982	29,200	29,250	2,276	32,300	32,350	2,571	35,400	35,450	2,865
26,150	26,200	1,987	29,250	29,300	2,281	32,350	32,400	2,576	35,450	35,500	2,870
26,200	26,250	1,991	29,300	29,350	2,286	32,400	32,450	2,580	35,500	35,550	2,875
26,250	26,300	1,996	29,350	29,400	2,291	32,450	32,500	2,585	35,550	35,600	2,880
26,300	26,350	2,001	29,400	29,450	2,295	32,500	32,550	2,590	35,600	35,650	2,884
26,350	26,400	2,006	29,450	29,500	2,300	32,550	32,600	2,595	35,650	35,700	2,889
26,400	26,450	2,010	29,500	29,550	2,305	32,600	32,650	2,599	35,700	35,750	2,894
26,450	26,500	2,015	29,550	29,600	2,310	32,650	32,700	2,604	35,750	35,800	2,899
26,500	26,550	2,020	29,600	29,650	2,314	32,700	32,750	2,609	35,800	35,850	2,903
26,550	26,600	2,025	29,650	29,700	2,319	32,750	32,800	2,614	35,850	35,900	2,908
26,600	26,650	2,029	29,700	29,750	2,324	32,800	32,850	2,618	35,900	35,950	2,913
26,650	26,700	2,034	29,750	29,800	2,329	32,850	32,900	2,623	35,950	36,000	2,918
26,700	26,750	2,039	29,800	29,850	2,333	32,900	32,950	2,628	36,000	36,050	2,922
26,750	26,800	2,044	29,850	29,900	2,338	32,950	33,000	2,633	36,050	36,100	2,927
26,800	26,850	2,048	29,900	29,950	2,343	33,000	33,050	2,637	36,100	36,150	2,932
26,850	26,900	2,053	29,950	30,000	2,348	33,050	33,100	2,642	36,150	36,200	2,937
26,900	26,950	2,058	30,000	30,050	2,352	33,100	33,150	2,647	36,200	36,250	2,941
26,950	27,000	2,063	30,050	30,100	2,357	33,150	33,200	2,652	36,250	36,300	2,946
27,000	27,050	2,067	30,100	30,150	2,362	33,200	33,250	2,656	36,300	36,350	2,951
27,050	27,100	2,072	30,150	30,200	2,367	33,250	33,300	2,661	36,350	36,400	2,956
27,100	27,150	2,077	30,200	30,250	2,371	33,300	33,350	2,666	36,400	36,450	2,960
27,150	27,200	2,082	30,250	30,300	2,376	33,350	33,400	2,671	36,450	36,500	2,965
27,200	27,250	2,086	30,300	30,350	2,381	33,400	33,450	2,675	36,500	36,550	2,970
27,250	27,300	2,091	30,350	30,400	2,386	33,450	33,500	2,680	36,550	36,600	2,975
27,300	27,350	2,096	30,400	30,450	2,390	33,500	33,550	2,685	36,600	36,650	2,979
27,350	27,400	2,101	30,450	30,500	2,395	33,550	33,600	2,690	36,650	36,700	2,984
27,400	27,450	2,105	30,500	30,550	2,400	33,600	33,650	2,694	36,700	36,750	2,989
27,450	27,500	2,110	30,550	30,600	2,405	33,650	33,700	2,699	36,750	36,800	2,994
27,500	27,550	2,115	30,600	30,650	2,409	33,700	33,750	2,704	36,800	36,850	2,998
27,550	27,600	2,120	30,650	30,700	2,414	33,750	33,800	2,709	36,850	36,900	3,003
27,600	27,650	2,124	30,700	30,750	2,419	33,800	33,850	2,713	36,900	36,950	3,008
27,650	27,700	2,129	30,750	30,800	2,424	33,850	33,900	2,718	36,950	27,000	3,013
27,700	27,750	2,134	30,800	30,850	2,428	33,900	33,950	2,723	37,000	37,050	3,017
27,750	27,800	2,139	30,850	30,900	2,433	33,950	34,000	2,728	37,050	37,100	3,022
27,800	27,850	2,143	30,900	30,950	2,438	34,000	34,050	2,732	37,100	37,150	3,027
27,850	27,900	2,148	30,950	31,000	2,443	34,050	34,100	2,737	37,150	37,200	3,032
27,900	27,950	2,153	31,000	31,050	2,447	34,100	34,150	2,742	37,200	37,250	3,036
27,950	28,000	2,158	31,050	31,100	2,452	34,150	34,200	2,747	37,250	37,300	3,041
28,000	28,050	2,162	31,100	31,150	2,457	34,200	34,250	2,751	37,300	37,350	3,046
28,050	28,100	2,167	31,150	31,200	2,462	34,250	34,300	2,756	37,350	37,400	3,051
28,100	28,150	2,172	31,200	31,250	2,466	34,300	34,350	2,761	37,400	37,450	3,055
28,150	28,200	2,177	31,250	31,300	2,471	34,350	34,400	2,766	37,450	37,500	3,060
28,200	28,250	2,181	31,300	31,350	2,476	34,400	34,450	2,770	37,500	37,550	3,065
28,250	28,300	2,186	31,350	31,400	2,481	34,450	34,500	2,775	37,550	37,600	3,070
		-							Cor	ntinued on n	ext page

## TAX TABLE (To be used by all taxpayers with taxable income under \$100,000.)

1 Find your taxable income from Line 10, Form 0-40, or Line 7. Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

If ta	xable incom	e is:	If ta	xable incom	e is:	If ta	xable incom	e is:	If ta	xable incom	e is:
At	But	Tax									
Least	Less than	Amount									
37,600	37,650	3,074	40,700	40,750	3,369	43,800	43,850	3,663	46,900	46,950	3,958
37,650	37,700	3,079	40,750	40,800	3,374	43,850	43,900	3,668	46,950	47,000	3,963
37,700	37,750	3,084	40,800	40,850	3,378	43,900	43,950	3,673	47,000	47,050	3,967
37,750	37,800	3,089	40,850	40,900	3,383	43,950	44,000	3,678	47,050	47,100	3,972
37,800	37,850	3,093	40,900	40,950	3,388	44,000	44,050	3,682	47,100	47,150	3,977
37,850	37,900	3,098	40,950	41,000	3,393	44,050	44,100	3,687	47,150	47,200	3,982
37,900	37,950	3,103	41,000	41,050	3,397	44,100	44,150	3,692	47,200	47,250	3,986
37,950	38,000	3,108	41,050	41,100	3,402	44,150	44,200	3,697	47,250	47,300	3,991
38,000	38,050	3,112	41,100	41,150	3,407	44,200	44,250	3,701	47,300	47,350	3,996
38,050	38,100	3,117	41,150	41,200	3,412	44,250	44,300	3,706	47,350	47,400	4,001
38,100	38,150	3,122	41,200	41,250	3,416	44,300	44,350	3,711	47,400	47,450	4,005
38,150	38,200	3,127	41,250	41,300	3,421	44,350	44,400	3,716	47,450	47,500	4,010
38,200	38,250	3,131	41,300	41,350	3,426	44,400	44,450	3,720	47,500	47,550	4,015
38,250	38,300	3,136	41,350	41,400	3,431	44,450	44,500	3,725	47,550	47,600	4,020
38,300	38,350	3,141	41,400	41,450	3,435	44,500	44,550	3,730	47,600	47,650	4,024
38,350	38,400	3,146	41,450	41,500	3,440	44,550	44,600	3,735	47,650	47,700	4,029
38,400	38,450	3,150	41,500	41,550	3,445	44,600	44,650	3,739	47,700	47,750	4,034
38,450	38,500	3,155	41,550	41,600	3,450	44,650	44,700	3,744	47,750	47,800	4,039
38,500	38,550	3,160	41,600	41,650	3,454	44,700	44,750	3,749	47,800	47,850	4,043
38,550	38,600	3,165	41,650	41,700	3,459	44,750	44,800	3,754	47,850	47,900	4,048
38,600	38,650	3,169	41,700	41,750	3,464	44,800	44,850	3,758	47,900	47,950	4,053
38,650	38,700	3,174	41,750	41,800	3,469	44,850	44,900	3,763	47,950	48,000	4,058
38,700	38,750	3,179	41,800	41,850	3,473	44,900	44,950	3,768	48,000	48,050	4,062
38,750	38,800	3,184	41,850	41,900	3,478	44,950	45,000	3,773	48,050	48,100	4,067
38,800	38,850	3,188	41,900	41,950	3,483	45,000	45,050	3,777	48,100	48,150	4,072
38,850	38,900	3,193	41,950	42,000	3,488	45,050	45,100	3,782	48,150	48,200	4,077
38,900	38,950	3,198	42,000	42,050	3,492	45,100	45,150	3,787	48,200	48,250	4,081
38,950	39,000	3,203	42,050	42,100	3,497	45,150	45,200	3,792	48,250	48,300	4,086
39,000	39,050	3,207	42,100	42,150	3,502	45,200	45,250	3,796	48,300	48,350	4,091
39,050	39,100	3,212	42,150	42,200	3,507	45,250	45,300	3,801	48,350	48,400	4,096
39,100	39,150	3,217	42,200	42,250	3,511	45,300	45,350	3,806	48,400	48,450	4,100
39,150	39,200	3,222	42,250	42,300	3,516	45,350	45,400	3,811	48,450	48,500	4,105
39,200	39,250	3,226	42,300	42,350	3,521	45,400	45,450	3,815	48,500	48,550	4,110
39,250	39,300	3,231	42,350	42,400	3,526	45,450	45,500	3,820	48,550	48,600	4,115
39,300	39,350	3,236	42,400	42,450	3,530	45,500	45,550	3,825	48,600	48,650	4,119
39,350	39,400	3,241	42,450	42,500	3,535	45,550	45,600	3,830	48,650	48,700	4,124
39,400	39,450	3,245	42,500	42,550	3,540	45,600	45,650	3,834	48,700	48,750	4,129
39,450	39,500	3,250	42,550	42,600	3,545	45,650	45,700	3,839	48,750	48,800	4,134
39,500	39,550	3,255	42,600	42,650	3,549	45,700	45,750	3,844	48,800	48,850	4,138
39,550	39,600	3,260	42,650	42,700	3,554	45,750	45,800	3,849	48,850	48,900	4,143
39,600	39,650	3,264	42,700	42,750	3,559	45,800	45,850	3,853	48,900	48,950	4,148
39,650	39,700	3,269	42,750	42,800	3,564	45,850	45,900	3,858	48,950	49,000	4,153
39,700	39,750	3,274	42,800	42,850	3,568	45,900	45,950	3,863	49,000	49,050	4,157
39,750	39,800	3,279	42,850	42,900	3,573	45,950	46,000	3,868	49,050	49,100	4,162
39,800	39,850	3,283	42,900	42,950	3,578	46,000	46,050	3,872	49,100	49,150	4,167
39,850	39,900	3,288	42,950	43,000	3,583	46,050	46,100	3,877	49,150	49,200	4,172
39,900	39,950	3,293	43,000	43,050	3,587	46,100	46,150	3,882	49,200	49,250	4,176
39,950	40,000	3,298	43,050	43,100	3,592	46,150	46,200	3,887	49,250	49,300	4,181
40,000	40,050	3,302	43,100	43,150	3,597	46,200	46,250	3,891	49,300	49,350	4,186
40,050	40,100	3,307	43,150	43,200	3,602	46,250	46,300	3,896	49,350	49,400	4,191
40,100	40,150	3,312	43,200	43,250	3,606	46,300	46,350	3,901	49,400	49,450	4,195
40,150	40,200	3,317	43,250	43,300	3,611	46,350	46,400	3,906	49,450	49,500	4,200
40,200	40,250	3,321	43,300	43,350	3,616	46,400	46,450	3,910	49,500	49,550	4,205
40,250	40,300	3,326	43,350	43,400	3,621	46,450	46,500	3,915	49,550	49,600	4,210
40,300	40,350	3,331	43,400	43,450	3,625	46,500	46,550	3,920	49,800	49,650	4,214
40,350	40,400	3,336	43,450	43,500	3,630	46,550	48,600	3,925	49,650	49,700	4,219
40,400	40,450	3,340	43,500	43,550	3,635	46,600	46,650	3,929	49,700	49,750	4,224
40,450	40,500	3,345	43,550	43,600	3,640	46,650	48,700	3,934	49,750	49,800	4,229
40,500	40,550	3,350	43,600	43,650	3,644	46,700	48,750	3,939	49,800	49,850	4,233
40,550	40,600	3,355	43,650	43,700	3,649	46,750	48,800	3,944	49,850	49,900	4,238
40,600	40,650	3,359	43,700	43,750	3,654	46,800	46,850	3,948	49,900	49,950	4,243
40,650	40,700	3,364	43,750	43,800	3,659	46,850	46,900	3,953	49,950	50,000	4,248
			-							nued on nex	

TAX TABLE (To be used by all taxpayers with taxable income under \$100,000.)

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

lf ta	xable incom	e is:	lf ta	xable incom			exable Incom			exable incom	e is:
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax	At	But	Tax
50,000	50,050	4,252	53,100	53,150	4,547	56,200	56,250	4,841	59,300	59,350	5,136
50,050	50,100	4,257	53,150	53,200	4,552	56,250	56,300	4,846	59,350	59,400	5,141
50,100	50,150	4,262	53,200	53,250	4,556	56,300	56,350	4,851	59,400	59,450	5,145
50,150	50,200	4,267	53,250	53,300	4,581	56,350	56,400	4,856	59,450	59,500	5,150
50,200 50,250 50,300 50,350 50,400 50,450	50,250 50,300 50,350 50,400 50,450 50,500	4,271 4,276 4,281 4,286 4,290 4,295	53,360 53,360 53,400 53,450 53,500 53,550	53,350 53,400 53,450 53,500 53,550 53,600	4,566 4,571 4,575 4,580 4,585 4,590	56,400 56,450 56,500 56,550 56,600 56,650	56,450 56,500 56,550 56,600 56,650 56,700	4,865 4,870 4,875 4,879	59,500 59,550 59,600 59,650 59,700	59,550 59,600 59,650 59,700 59,750	5,155 5,160 5,164 5,169 5,174
50,500 50,550 50,600 50,650 50,700	50,550 50,600 50,650 50,700 50,750	4,300 4,305 4,309 4,314 4,319	53,600 53,650 53,750 53,750 53,800	53,650 53,700 53,750 53,800 53,850	4,594 4,599 4,604 4,609 4,613	56,700 56,750 56,800 56,850 56,900	56,750 56,800 56,850 56,900 56,950	4,889 4,889 4,894 4,898 4,903 4,908	59,750 59,800 59,850 59,900 59,950 60,000	59,800 59,850 59,900 59,950 60,000 60,050	5,179 5,183 5,188 5,193 5,198 5,202
50,750	50,800	4,324	53,850	53,900	4,618	56,950	57,000	4,913	60,050	60,100	5,207
50,800	50,850	4,328	53,900	53,950	4,623	57,000	57,050	4,917	60,100	60,150	5,212
50,850	50,900	4,333	53,950	54,000	4,628	57,050	57,100	4,922	60,150	60,200	5,217
50,900	50,950	4,338	54,000	54,050	4,632	57,100	57,150	4,927	60,200	60,250	5,221
50,950	51,000	4,343	54,050	54,100	4,637	57,150	57,200	4,932	60,250	60,300	5,226
51,000	51,050	4,347	54,100	54,150	4,642	57,200	57,250	4,936	60,300	60,350	5,231
51,050	51,100	4,352	54,150	54,200	4,647	57,250	57,300	4,941	60,350	60,400	5,236
51,100	51,150	4,357	54,200	54,250	4,651	57,300	57,350	4,946	60,400	60,450	5,240
51,150	51,200	4,362	54,250	54,300	4,656	57,350	57,400	4,951	60,450	60,500	5,245
51,200	51,250	4,368	54,300	54,350	4,661	57,400	57,450	4,955	60,500	60,550	5,250
51,250	51,300	4,371	54,350	54,400	4,686	57,450	57,500	4,960	80,550	60,600	5,255
51,300	51,350	4,376	54,400	54,450	4,670	57,500	57,550	4,965	60,600	60,650	5,259
51,350	51,400	4,381	54,450	54,500	4,675	57,550	57,600	4,970	60,650	60,700	5,264
51,400	51,450	4,385	54,500	54,550	4,680	57,600	57,650	4,974	60,700	60,750	5,269
51,450	51,500	4,390	54,550	54,600	4,685	57,650	57,700	4,979	60,750	60,800	5,274
51,500	51,550	4,395	54,650	54,650	4,689	57,700	57,750	4,984	60,800	60,850	5,278
51,550	51,600	4,400	54,650	54,700	4,694	57,750	57,800	4,989	60,850	60,900	5,283
51,600	51,650	4,404	54,700	54,750	4,699	57,800	57,850	4,993	60,900	60,950	5,288
51,650	51,700	4,409	54,750	54,800	4,704	57,850	57,900	4,998	60,950	61,000	5,293
51,700	51,750	4,414	54,800	54,850	4,708	57,900	57,950	5,003	61,000	61,050	5,297
51,750	51,800	4,419	54,850	54,900	4,713	57,950	58,000	5,008	61,050	61,100	5,302
51,800	51,850	4,423	54,900	54,950	4,718	58,000	58,050	5,012	61,100	61,150	5,307
51,850	51,900	4,428	54,950	55,000	4,723	58,050	58,100	5,017	61,150	61,200	5,312
51,900	51,950	4,433	55,000	55,050	4,727	58,100	58,150	5,022	61,200	61,250	5,316
51,950	52,000	4,438	55,050	55,100	4,732	58,150	58,200	5,027	61,250	61,300	5,321
52,000	52,050	4,442	55,100	55,150	4,737	58,200	58,250	5,031	61,300	61,350	5,326
52,050	52,100	4,447	55,150	55,200	4,742	58,250	58,300	5,036	61,350	61,400	5,331
52,100	52,150	4,452	55,200	55,250	4,746	58,300	58,350	5,041	61,400	61,450	5,335
52,150	52,200	4,457	55,250	55,300	4,751	58,350	58,400	5,046	61,450	61,500	5,340
52,200	52,250	4,481	55,300	55,350	4,756	58,400	58,450	5,050	61,500	61,550	5,345
52,250	52,300	4,466	55,350	55,400	4,761	58,450	58,500	5,055	61,550	61,600	5,350
52,300	52,350	4,471	55,400	55,450	4,765	58,500	58,550	5,060	61,600	61,650	5,354
52,350	52,400	4,476	55,450	55,500	4,770	58,550	58,600	5,065	61,650	61,700	5,359
52,400	52,450	4,480	55,500	55,550	4,775	58,600	58,650	5,069	61,700	61,750	5,364
52,450	52,500	4,485	55,550	55,600	4,780	58,650	58,700	5,074	61,750	61,800	5,369
52,500	52,550	4,490	55,600	56,650	4,784	58,700	58,750	5,079	61,800	61,850	5,373
52,550	52,600	4,495	55,650	55,700	4,789	58,750	58,800	5,084	61,850	61,900	5,378
52,600	52,650	4,499	55,700	55,750	4,794	58,800	58,850	5,088	61,900	61,950	5,383
52,650	52,700	4,504	55,750	55,800	4,799	58,850	58,900	5,093	61,950	62,000	5,388
52,700	52,750	4,509	55,800	55,850	4,803	58,900	58,950	5,098	62,000	62,050	5,392
52,750	52,800	4,514	55,850	55,900	4,808	58,950	59,000	5,103	62,050	62,100	5,397
52,800	52,850	4,518	55,900	55,950	4,813	59,000	59,050	5,107	62,100	62,150	5,402
52,850	52,900	4,523	55,950	56,000	4,818	59,050	59,100	5,112	62,150	62,200	5,407
52,900	52,950	4,528	56,000	56,050	4,822	59,100	59,150	5,117	62,200	62,250	5,411
52,950	53,000	4,533	56,050	56,100	4,827	59,150	59,200	5,122	62,250	62,300	5,416
53,000	53,050	4,537	56,100	56,150	4,832	59,200	59,250	5,126	62,300	62,350	5,421
53,050	53,100	4,542	56,150	56,200	4,837	59,250	59,300	5,131	62,350	62,400	5,426
									Contin	ued on next	page

14 TAX TABLE (To be used by all taxpayers with taxable income under \$100,000.)

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

lf tao	kable income	is:	If ta	kable income	18:	ir ta	xable income			cable income	
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
			05 500	65,550	5,725	68,600	68,650	6,019	71,700	71,750	6,314
2,400	62,450	5,430	65,500 65,550	65,600	5,730	68,650	68,700	6,024	71,750	71,800	6,319
2,450	62,500	5,435 5,440	65,600	65,650	5,734	68,700	68,750	6,029	71,800	71,850	6,323
2,500	62,550		65,650	65,700	5,739	68,750	68,800	6,034	71,850	71,900	6,328
2,550 2,600	62,600 62,650	5,445 5,449	65,700	65,750	5,744	68,800	68,850	6,038	71,900	71,950	6,333
			65,750	65,800	5,749	68,850	68,900	6,043	71,950	72,000	6,338
2,650	62,700	5,454 5,459	65,800	65,850	5,753	68,900	68,950	6,048	72,000	72,050	6,342
2,700	62,750	5,464	65,850	65,900	5,758	68,950	69,000	6,053	72,050	72,100	6,347
2,750	62,800 62,850	5,468	65,900	65,950	5,763	69,000	69,050	6,057	72,100	72,150	6,352 6,357
32,800 32,850	62,900	5,473	65,950	66,000	5,768	69,050	69,100	6,062	72,150	72,200	
			66,000	66,050	5,772	69,100	69,150	6,067	72,200	72,250	6,361
2,900	62,950	5,478	66,050	66,100	5,777	69,150	69,200	6,072	72,250	72,300	6,366
2,950	63,000	5,483	66,100	66,150	5,782	69,200	69,250	6,076	72,300	72,350	6,371
3,000	63,050	5,487 5,492	66,150	66,200	5,787	69,250	69,300	6,081	72,350	72,400	6,376
33,050	63,100 63,150	5,497	66,200	66,250	5,791	69,300	69,350	6,086	72,400	72,450	6,380
33,100	<del></del>			<del> </del>		69,350	69,400	6,091	72,450	72,500	6,385
33,150	63,200	5,502	66,2 <del>4</del> .0	66,300	5,796 5,801	69,400	69,450	6,095	72,500	72,550	6,390
33,200	63,250	5,506	66,300	66,350 66,400	5,806	69,450	69,500	6,100	72,550	72,600	6,395
33,250	63,300	5,511	66,350 66,400	66,450	5,810	69,500	69,550	6,105	72,600	72,650	6,399
33,300	63,350	5,516 5,521	66,450	66,500	5,815	69,550	69,600	6,110	72,650	72,700	6,404
33,350	63,400			<del></del>		60.600	69,650	6,114	72,700	72,750	6,409
63,400	63,450	5,525	66,500	66,550	5,820	69,600 69,650	69,700	6,119	72,750	72,800	6,414
63,450	63,500	5,530	66,550	66,800	5,825 5,829	69,700	69,750	6,124	72,800	72,850	6,418
63,500	63,550	5,535	66,600	66,650	5,834	69,750	69,800	6,129	72,850	72,900	6,423
63,550	63,600	5,540	66,650	66,700 66,750	5,839	69,800	69,850	6,133	72,900	72,950	6,428
63,600	63,650	5,544	66,700	<del></del>	<del></del>		+	6,138	72,950	73,000	6,433
63,650	63,700	5,549	66,750	66,800	5,844	69,850	69,900 69,950	6,143	73,000	73,050	6,437
63,700	63,750	5,554	66,800	66,850	5,848	69,900	70,000	6,148	73,050	73,100	6,442
63,750	63,800	5,559	66,850	66,900	5,853	69,950 70,000	70,050	6,152	73,100	73,150	6,447
63,800	63,850	5,563	66,900	66,950	5,858	70,050	70,100	6,157	73,150	73,200	6,452
63,850	63,900	5,568	66,950	67,000	5,863		<del></del>	<del></del>	<del></del>	73,250	6,456
63,900	63,950	5,573	67,000	67,050	5,867	70,100	70,150	6,162	73,200	73,250	6,461
63,950	64,000	5,578	67,050	67,100	5,872	70,150	70,200	6,167	73,250 73,300	73,350	6,466
64,000	64,050	5,582	67,100	67,150	5,877	70,200	70,250	6,171 6,176	73,350	73,400	6,471
64,050	64,100	5,587	67,150	67,200	5,882	70,250	70,300 70,350	6,175	73,400	73,450	6,475
64 100	64,150	5,592	67,200	67,250	5,886	70,300	10,350	+			
64,150	64,200	5,597	67,250	67,300	5,891	70,350	70,400	6,186	73,450	73,500 73,550	6,480 6,485
64,200	64,250	5,601	67,300	67,350	5,896	70,400	70,450	6,190	73,500	73,600	6,490
64,250	64,300	5,606	67,350	67,400	5,901	70,450	70,500	6,195	73,550 73,600	73,650	6,494
64,300	64,350	5,611	67,400	67,450	5,905	70,500	70,550	6,200	73,650	73,700	6,499
64,350	64,400	5,616	67,450	67,500	5,910	70,550	70,600	6,205	<del></del>		
		5,620	67,500	67,550	5,915	70,600	70,850	6,209	73,700	73,750	6,504
64,400	64,450 64,500	5,625	67,550	67,600	5,920	70,650	70,700	6,214	73,750	73,800	6,509 6,513
64,450 64,500	64,550	5,630	67,600	67,650	5,924	70,700	70,750	6,219	73,800	73,850 73,900	6.518
64,550	64,600	5,635	67,650	67,700	5,929	70,750	70,800	6,224	73,850	73,950	6,523
64,600	64,650	5,639	67,700	67,750	5,934	70,800	70,850	6,228	73,900		
	<del></del>		67,750	67,800	5,939	70,850	70,900	6,233	73,950	74,000	6,528
64,650	64,700 64,750	5,644 5,649	67,800	67,850	5,943	70,900	70,950	6,238	74,000	74,050	6,532
64,700	64,750	5,654	67,850	67,900	5,948	70,950	71,000	6,243	74,050	74,100	6,537 6,542
64,750 64,800	64,850	5,658	67,900	67,950	5,953	71,000	71,050	6,247	74,100	74,150	6,547
64,850	64,900	5,663	67,950	68,000	5,958	71,050	71,100	6,252	74,150	74,200 74,250	6,551
64,900	64,950	5,668	68,000	68,050	5,962	71,100	71,150	6,257	74,200		
			68,050	68,100	5,967	71,150	71,200	6,262	74,250	74,300	6,556
64,950	65,000	5,673 5,677	88,100	68,150	5,972	71,200	71,250	6,266	74,300	74,350	6,561
65,000	65,050 65,100	5,682	68,150	68,200	5,977	71,250	71,300	6,271	74,350	74,400	6,566
65,050	65,150	5,687	68,200	68,250	5,981	71,300	71,350	6,276	74,400	74,450	6,570 6,570
65,100 65,150	85,200	5,692	68,250	68,300	5,986	71,350	71,400	6,281	74,450	74,500 74,550	6,58
65,200	65,250	5,696	68,300	68,350	5,991	71,400	71,450	6,285	74,500		
				68,400	5,996	71,450	71,500	6,290	74,550	74,600	6,58
65.25^	85,300	5,701	68,350 68,400	68,450	6,000	71,500	71,550	6,295	74,600	74,650	6,58
65,3	65,350	5,708	68,450	68,500	8,005	71,550	71,600	6,300	74,650	74,700	6,59
65,350	85,400	5,711 5,715	68,500	68,550	8,010	71,600	71,650	6,304	74,700		6,59
65,400	65,450 65,500	5,715 5,720	68,550		6,015	71,650		6,309	74,750	74,800	6,60
65,450	65,500	3,720	- 55,556								
			1		{						}
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	1	1	ı	l	ŧ	l l	I	1	G <sub>C</sub>	intinued on r	ievi haña

16 TAX TABLE (To be used by all taxpayers with taxable income under \$100,000.)

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

if ta	xable incom	e is:	If ta	xable incom	9 is:	if ta	xable income	3 (8:		kable income	
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
37,400 17,450	87,450 87,500	7,805 7,810	90,550 90,600 90,650	90,600 90,650 90,700	8,105 8,109 8,114	93,700 93,750 93,800	93,750 93,800 93,850	8,404 8,409 8,413	96,850 96,900 96,950	96,900 96,950 97,000	8,703 8,708 8,713
17,500 17,550 17,600	87,550 87,600 87,650	7,815 7,820 7,824	90,700 90,750	90,750 90,800	8,119 8,124	93,850 93,900	93,900 93,950	8,418 8,423	97,000 97,050	97,050 97,100	8,717 8,722
37,650 37,700	87,700 87,750	7,829 7,834 7,839	90,800 90,850 90,900	90,850 90,900 90,950	8,128 8,133 8,138	93,950 94,000 94,050	94,000 94,050 94,100	8,428 8,432 8,437	97,100 97,150 97,200	97,150 97,200 97,250	8,727 8,732 8,736
37,750 37,800 37,850	87,800 87,850 87,900	7,843 7,848	90,950 91,000	91,000 91,050	8,143 8,147	94,100 94,150	94,150 94,200	8,442 8,447	97,250 97,300	97,300 97,350	8,741 8,746
37,900 37,950 38,000	87,950 88,000 88,050	7,853 7,858 7,862	91,050 91,100 91,150	91,100 91,150 91,200	8,152 8,157 8,162 8,166	94,200 94,250 94,300 94,350	94,250 94,300 94,350 94,400	8,451 8,456 8,461 8,466	97,350 97,400 97,450 97,500	97,400 97,450 97,500 97,550	8,751 8,755 8,760 8,765
38,050 38,100	88,100 88,150	7,867 7,872	91,200 91,250	91,250 91,300 91,350	8,171 8,176	94,400 94,450	94,450	8,470 8,475	97,550 97,600	97,600 97,650	8,770 8,774
38,150 38,200 38,250 38,300	88,200 88,250 88,300 88,350	7,877 7,861 7,886 7,891	91,300 91 350 91,400 91,450	91,400 91,450 91,500	8,181 8,185 8,190	94,500 94,550 94,600 94,650	94,550 94,600 94,650 94,700	8,480 8,485 8,489 8,494	97,650 97,700 97,750 97,800	97,700 97,750 97,800 97,850	8,779 8,784 8,789 8,793
38,350 86,400 88,450 88,500	88,400 88,450 88,500 88,550	7,896 7,900 7,905 7,910	91,500 91,550 91,600 91,650	91,550 91,600 91,650 91,700	8,195 8,200 8,204 8,209	94,700 94,750 94,800	94,750 94,800 94,850	8,499 8,504 8,508	97,850 97,900 97,950	97,900 97,950 98,000	8,798 8,803 8,808
88,550 88,600	88,600 88,650	7,915 7,919	91,700 91,750	91,750 91,800	8,214 8,219	94,850 94,900	94,900 94,950	8,513 8,518	98,000 98,050	98,050 98,100	8,812 8,817
88,650 88,700 88,750 88,800	88,700 88,750 88,800 88,850	7,924 7,929 7,934 7,938	91,800 91,850 91,900 91,950	91,850 91,900 91,950 92,000	8,223 8,228 8,233 8,238	94,950 95,000 95,050 95,100	95,000 95,050 95,100 95,150	8,523 8,527 8,532 8,537 8,542	98,100 98,150 98,200 98,250 98,300	98,150 98,200 98,250 98,300 98,350	8,822 8,827 8,831 8,836 8,841
88,850 88,900	88,900 88,950	7,943 7,948	92,000 92,050	92,050 92,100	8,242 8,247	95,150 95,200 95,250	95,200 95,250 95,300	8,546 8,551	98,350 98,400	98,400 98,450	8,846 8,850
88,950 89,000 89,050 89,100	89,000 89,050 89,100 89,150	7,953 7,957 7,962 7,967	92,100 92,150 92,200 92,250	92,150 92,200 92,250 92,300	8,252 8,257 8,261 8,266	95,300 95,350 95,400	95,350 95,400 95,450	8,556 8,561 8,565	98,450 98,500 98,550	98,500 98,550 98,600	8,855 8,860 8,865
89,150 89,200 89,250 89,300	89,200 89,250 89,300 89,350	7,972 7,976 7,981 7,986	92,300 92,350 92,400 92,450	92,350 92,400 92,450 92,500	8,271 8,276 8,280 8,285	95,450 95,500 95,550 95,600	95,500 95,550 95,600 95,650	8,570 8,575 8,580 8,584	98,600 98,650 98,700 98,750	98,650 98,700 98,750 98,800	8,869 8,874 8,879 8,884
89,350	89,400 89,450	7,991 7,995	92,500 92,550	92,550 92,600	8,290 8,295	95,650 95,700	95,700 95,750	8,589 8,594	98,800 98,850	98,850	8,888 8,893
89,400 89,450 89,500 89,550	89,500 89,550 89,600	8,000 8,005 8,010 8,014	92,600 92,650 92,700 92,750	92,650 92,700 92,750 92,800	8,299 8,304 8,309 8,314	95,750 95,800 95,850 95,900	95,800 95,850 95,900 95,950	8,599 8,603 8,608 8,613	98,900 98,950 99,000 99,050	98,950 99,000 99,050 99,100	8,898 8,903 8,907 8,912
89,650 89,650 89,700 89,750 89,800	89,650 89,700 89,750 89,800 89,850	8,019 8,024 8,029 8,033	92,800 92,850 92,900 92,950	92,850 92,900 92,960 93,000	8,318 8,323 8,328 8,333	95,950 96,000 96,050 96,100	96,000 96,050 96,100 96,150	8,618 8,622 8,627 8,632	99,100 99,150 99,200 99,250	99,150 99,200 99,250 99,300 99,350	8,917 8,926 8,936 8,936 8,936
89,850 89,900	89,900 89,950	8,038 8,043	93,000 93,050	93,050 93,100	8,337 8,342	96,150 96,200	96,200 96,250	8,637 8,641	99,300 99,350 99,400	99,400	8,94
89,950 90,000 90,050 90,100 90,150	90,000 90,050 90,100 90,150 90,200	8,048 8,052 8,057 8,062 8,067	93,100 93,150 93,200 93,250 93,300	93,150 93,200 93,250 93,300 93,350	8,347 8,352 8,356 8,361 8,366	96,250 96,300 96,350 96,400 96,450	96,300 96,350 96,400 96,450 96,500 96,550	8,646 8,651 8,656 8,660 8,665 8,670	99,450 99,500 99,550 99,600 99,650	99,500 99,550 99,600 99,650 99,700	8,95 8,95 8,96 8,96 8,96
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90,400 90,450 90,500	90,450 90,500 90,550	8,090 8,095 8,100	93,550 93,600 93,650	93,650 93,650 93,700	8,394 8,399	96,750 96,800	96,800 96,850	8,694 8,698	99,900 99,950	99,950	8,99
									\$10	0,000 or over	

TAX TABLE (To be used by all taxpayers with taxable income under \$100,000.)

1. Find your taxable income from Line 10. Form D-40, or Line 7. Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8. Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

if ta	xable income	e is:	∣f ta	xable incom	9 is:	If ta	xable incom	9 is:	ır ta:	kable income	
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
17,400 17,450 17,500 17,550	87,450 87,500 87,550 87,600	7,805 7,810 7,815 7,820	90,550 90,600 90,650 90,700	90,600 90,650 90,700 90,750	8,105 8,109 8,114 8,119	93,700 93,750 93,800 93,850 93,900	93,750 93,800 93,850 93,900 93,950	8,404 8,409 8,413 8,418 8,423	96,850 96,900 96,950 97,000 97,050	96,900 96,950 97,000 97,050 97,100	8,703 8,708 8,713 8,717 8,722
7,600 37,650	87,650 87,700	7,824 7,829	90,750	90,800	8,124 8,128	93,950 93,950 94,000	94,000 94,050	8,428 8,432	97,100 97,150	97,150 97,200	8,727 8,732
37,700 37,750 37,800 37,850	87,750 87,800 87,850 87,900	7,834 7,839 7,843 7,848	90,850 90,900 90,950 91,000	90,900 90,950 91,000 91,050	8,133 8,138 8,143 8,147	94,050 94,100 94,150	94,100 94,150 94,200	8,437 8,442 8,447	97,200 97,250 97,300	97,250 97,300 97,350	8,736 8,741 8,746
37,900 37,950 38,000 38,050	87,950 88,000 88,050 88,100 88,150	7,853 7,858 7,862 7,867 7,872	91,050 91,100 91,150 91,200 91,250	91,100 91,150 91,200 91,250 91,300	8,152 8,157 8,162 8,166 8,171	94,200 94,250 94,300 94,350 94,400	94,250 94,300 94,350 94,400 94,450	8,451 8,456 8,461 8,466 8,470	97,350 97,400 97,450 97,500 97,550	97,400 97,450 97,500 97,550 97,600	8,751 8,755 8,760 8,765 8,770
38,100 98,150 98,200 88,250 88,300	88,200 88,250 88,300 88,350 88,400	7,877 7,861 7,886 7,891 7,896	91,300 91,350 91,400 91,450 91,500	91,350 91,400 91,450 91,500 91,550	8,176 8,181 8,185 8,190 8,195	94,450 94,500 94,550 94,600 94,650	94,500 94,550 94,600 94,650 94,700	8,475 8,480 8,485 8,489 8,494	97,600 97,650 97,700 97,750 97,800	97,650 97,700 97,750 97,800 97,850	8,774 8,779 8,784 8,789 8,793
88,350 88,400 88,450 88,500 88,550	88,450 88,500 88,550 88,600	7,900 7,905 7,910 7,915	91,550 91,600 91,650 91,700	91,600 91,650 91,700 91,750	8,200 8,204 8,209 8,214 8,219	94,700 94,750 94,800 94,850 94,900	94,750 94,800 94,850 94,900 94,950	8,499 8,504 8,508 8,513 8,518	97,850 97,900 97,950 98,000 98,050	97,900 97,950 98,000 98,050 98,100	8,798 8,803 8,808 8,812 8,817
88,600 88,650 88,700 88,750 88,800	88,650 88,700 88,750 88,800 88,850 88,900	7,919 7,924 7,929 7,934 7,938 7,943	91,750 91,800 91,850 91,900 91,950 92,000	91,850 91,950 91,950 92,000 92,050	8,223 8,228 8,233 8,238 8,242	94,950 95,000 95,050 95,100 95,150	95,000 95,050 95,100 95,150 95,200	8,523 8,527 8,532 8,537 8,542	98,100 98,150 98,200 98,250 98,300	98,150 98,200 98,250 98,300 98,350	8,822 8,827 8,831 8,836 8,841
88,850 88,900 88,950 89,000 89,050 89,100	88,950 89,000 89,050 89,100 89,150	7,948 7,953 7,967 7,962 7,967	92,050 92,100 92,150 92,200 92,250	92,100 92,150 92,200 92,250 92,300	8,247 8,252 8,257 8,261 8,266	95,200 95,250 95,300 95,350 95,400	95,250 95,300 95,350 95,400 95,450	8,546 8,551 8,556 8,561 8,565	98,350 98,400 98,450 98,500 98,550	98,400 98,450 98,500 98,550 98,600	8,846 8,850 8,855 8,860 8,865
89,150 89,200 89,250 89,300	89,200 89,250 89,300 89,350	7,972 7,976 7,981 7,986 7,991	92,300 92,350 92,400 92,450 92,500	92,350 92,400 92,450 92,500 92,550	8,271 8,276 8,280 8,285 8,290	95,450 95,500 95,550 95,600 95,650	95,500 95,550 95,600 95,650 95,700	8,570 8,575 8,580 8,584 8,589	98,600 98,650 98,700 98,750 98,800	98,650 98,700 98,750 98,800 98,850	8,869 8,874 8,879 8,884 8,888
89,350 89,400 89,450 89,500 89,550	89,450 89,500 89,550 89,600 89,650	7,995 8,000 8,005 8,010 8,014	92,550 92,600 92,650 92,700 92,750	92,600 92,650 92,700 92,750 92,800	8,295 8,299 8,304 8,309 8,314	95,700 95,750 95,800 95,850 95,900	95,750 95,800 95,850 95,900 95,950	8,594 8,599 8,603 8,608 8,613	98,850 98,900 98,950 99,000 99,050	98,900 98,950 99,000 99,050 99,100	8,893 8,898 8,903 8,907 8,912
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89,900 89,950 90,000 90,050 90,100 90,150 90,200	90,000 90,050 90,100 90,150 90,200 90,250	8,048 8,052 8,057 8,062 8,067 8,071	93,100 93,150 93,200 93,250 93,300 93,350	93,150 93,200 93,250 93,300 93,350 93,400	8,347 8,352 8,356 8,361 8,366 8,371	96,250 96,300 96,350 96,400 96,450 96,500	96,300 96,350 96,400 96,450 96,500 96,550	8,646 8,651 8,656 8,660 8,665 8,670	99,400 99,450 99,500 99,550 99,600 99,650	99,450 99,500 99,550 99,650 99,650 99,700	8,945 8,956 8,95 8,96 8,96
90,250 90,300 90,350 90,400 90,450 90,500	90,300 90,350 90,400 90,450 90,500 90,550	8,076 8,081 8,086 8,090 8,095 8,100	93,400 93,450 93,500 93,550 93,600 93,650	93,450 93,500 93,550 93,600 93,650 93,700	8,375 8,380 8,385 8,390 8,394 8,399	96,550 96,600 96,650 98,700 98,750 96,800	98,600 96,650 98,700 96,750 96,800 98,850	8,675 8,679 8,684 8,689 8,694 8,698	99,700 99,750 99,800 99,850 99,900 99,950	99,850 99,900 99,950	8,97 8,98 8,98 8,99
									\$10	o,000 or over	

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 7(a) or 7(b), Schedule H. Then read down to appropriate line covering the amount of credit on Line 8, Schedule H.

plodesing and a	photo						And you	our Prop	erty Tax	as or Ren	it Consti	tuting Pro	openy Ta	wes Pald	(Schedt	le H, Lin	ur Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 7(a) or 7(b) is		1				
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To find your property tax credit, read across the top until you find the column covering the amount entered on Line 7(a) or 7(b), Schedule H. Then read down to appropriate line covering the amount of credit on Line 8, Schedule H.

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To find your property tax credit, read across the top until you find the column covering the amount entered on Line 7(a) or 7(b), Schedule H. Then read down to appropriate govering the amount of household gross income reported on Line 6, Schedule H.

\$960 \$1000 \$							⋖	And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 7(a) or 7(b)	Property	Taxes of	Rent C	onstituti	g Prope	rty Taxes	Paid (St	hedule t	1, Line 7	a) or 7(b	181					
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11,000         422         437         452         467         482         497         512         527           12,000         396         411         426         441         456         471         486         501           13,000         369         389         414         429         444         459         474           14,000         343         368         373         388         403         448         483         448           15,000         317         332         347         362         377         392         407         422           17,000         233         248         263         278         293         308         323         338           18,000         173         188         203         218         293         308         378         398           4000         143         156         173         188         203         218         253         248         263         308	9,500	10,00	478	493	805	523	88	25.	<b>8</b> 8	283	598	613	829	<b>£</b>	858	673	88	<u>چ</u>	718	<u>يع</u>	348	250	95	750
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To find your property tax credit, read across the top until you find the column covering the amount entered on Line 7(a) or 7(b), Schedule H. Then read down to appropriate line covering the amount of household gross income reported on Line 6, Schedule H.

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if your household	sehold						Aria your	Fropen	axes o	And your Property Taxes of near constituting Property Taxes Falu (Schedule II, Line 7(4) of 7(b) is	Unallismo	adou fiu	ILY LAXE:	s Fail (2	aineana	, Line	(a) or	1 is (a)					
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4,500	2,000	750	750	750	280	750	750	35	750	750	750	750	750	<u>8</u>	750	220	750	750	750	25	250	250	220
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13,000	14,000	673	688	703	718	233	748	750	750	750	220	750	750	220	750	86	8	220	<u>8</u>	250	8	250	750
14,000	15,000	647	662	229	692	707	722	737	250	750	750	750	220	<u>2</u> 2	720	<u>25</u>	<u>55</u> .	<u>25</u>	<u>8</u>	82	8	2 <u>5</u>	750
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16,000	17,000	533	548	563	578	5,3	809	623	838	653	999	683	869	713	728	743	220	250	8	220	ž	280	750
17,000	18,000	503	518	533	548	563	578	593	909	623	638	653	899	683	869	713	728	743	750	750	220	750	150
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## PROPERTY TAX CREDIT TABLE B (AGE 62 OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 13(a) or 13(b), Schedule H. Then read down to appropriate line covering the amount of household gross income reported on Line 12, Schedule H. Enter the amount of credit on Line 14, Schedule H.

Market   M	If your household	sehold					¥	And your P	Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 13(a) or 13(b) is	ixes or Re	ant Consi	tituting P	roperty 7	axes Pai	d (Sched	Je H, Lin	e 13(a) o	r 13(b) is	1				
Sample   Name   Sample   Sam	gross inco	me (Line	At least																		i		
4         A1         Bullets: Blut.         SSI   SS	12, Schedu	lle H) is —	<b>S</b>	\$20	\$40	09\$	08\$	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240			005\$	$\vdash$	\$340	982	9863	8
Name	Ą	But less	But les	s than																			
5         7	Least	than	\$20	\$40	09\$	880	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	_			0765	980	380	\$400	82 82 82 82 82 82 82 82 82 82 82 82 82 8
\$         \$			Your Pr	operty Ta	ex Credit																		
500         130         2         40         18         20			<b>3</b>	\$28	<b>\$</b> 4	89\$	<b>\$88</b>	\$108	\$128	\$148	\$168	\$188	\$208	\$228	\$248	3268	\$288	9063	\$328	\$348	8983	8863	\$408
1,000         1,000         0         18         32         52         173         158         158         158         158         159         159         159         220         200         10         13         32         359         150         150         150         200         200         10         12         20         150         150         150         150         150         150         200         200         10         150         150         150         150         150         200         200         200         150         150         150         150         200         200         200         150	200	1,000	ო	23	43	8	8	<u>\$</u>	23	143	छ	ᇏ	203	223	243	283	283	g	323	343	8	88	8
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4,500         5,500         0         0         2         2,23         4,3         63         103         133         143         143         143         143         143         143         143         143         143         143         143         143         143         143         143         143         143         144	4,000	4,500	0	0	89	78	48	88	88	801	128	148	168	28	808	828	248	88	288	88	328	8	88
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## PROPERTY TAX CREDIT TABLE B (AGE 62 OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 13(a) or 13(b), Schedule H. Then read down to appropriate line covering the amount of household gross income reported on Line 12, Schedule H. Enter the amount of credit on Line 14, Schedule H.

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314 334	354	374	394	414	434 45	454 474	494	514	534	554	574	594	614	634	759	674	46	714
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180 200	220	240	560	780				380	9	429	440	460	98	Š	220	9	8	88
	200	220	240					986	380	6	62	440	9	8	8	250	<b>3</b>	8
140 160	180	200	220	240	260 21	280 300	320	340	990	8g	8	629	0 4	38	96	8	25 25	3
43 63	8	103	123	143	163	183 203	3 223	243	263	283	303	323	343	363	383	<b>\$</b>	<b>4</b> 23	443
18 38	28	78	86	118	138	58 178	861	218	238	258	278	298	318	338	358	378	388	418
0 13	33	53	73		113 1	133 153	3 173	193	213	233	253	273	283	313	333	28	373	383
_	æ	28	48	88		128		168	88	208	228	248	8 <del>8</del>	588 788	808	328	848	88
0	0	ო	53	43			3 123	143	163	ই	203	223	243	æ	283	8	323	8

## PROPERTY TAX CREDIT TABLE B (AGE 62 OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 13(a) or 13(b), Schedule H. Then read down to appropriate line covering the amount of household gross income reported on Line 12, Schedule, H. Enter the amount of credit on Line 14, Schedule H.

If your household	sehold			i		∢	And your F	roperty T	axes or F	Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 13(4) or 13(b) is	stituting F	Property 1	Taxes Pa	id (Sched	ule H. Lii	ne 13(a) c	ж 13(b) is	1				
gross income (Line	ne (Line	At least																				
12, Schedule H) is	heH)is—	\$840	098\$	\$880	00é <b>s</b>	\$920	\$940	096\$	\$380	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240
¥	But less	But less than	than than				:															
Least	than	\$860	\$880	006\$	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240	dn pue
		Your Pr	Your Property Tax Credit	ax Credit	. <u>.</u>														1			
•	\$	\$750	0925	\$750	\$750	\$750	\$750	\$750	\$750	05/\$	8750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	8750	\$750
200	1,000	250	750	750	750	750		750	750	750	25.	750	750	250	250	750	95	25	35	750	25	052
1,000	1,500	750	750	750	750	750	350	750	750	750	750	750	250	95	250	250	920	750	750	25.	95	85
1,500	2,000	750	750	28	750	750		250	750	25.	25.	750	35	8	26	750	250	250	8	26	250	8
2,000	2,500	750	750	750	250	35		750	750	750	750	750	35	35	220	750	25	25	2 <u>5</u>	33	750	750
2,500	3,000	750	750	750	750	750		350	250	750	250	85	85	85	25	35	55	85	35	85	55	85
3,000	3,500	25	750	255	750	750		750	750	750	220	8	250	220	22	250	6	35	25	95	750	750
3,500	4,000	750	750	750	750	750	750	750	750	250	750	750	250	250	25	750	750	750	25	250	750	85
4,000	4,500	750	750	750	750	750		750	750	750	250	750	250	250	250	750	8	750	22	25.	250	750
4,500	2,000	750	750	250	750	 		750	750	250	750	750	25.	250	052	95.	750	750	8	95	250	750
5,000	5,500	750	750	750	750	750		750	750	750	750	750	750	750	750	750	750	750	750	85	750	750
5,500	6,000	8	750	750	750	750		2 <u>5</u>	750	750	750	ß	250	250	95	250	Ŕ	55	250	8	25	250
000'9	6,500	750	750	750	750	750	750	750	750	35	750	750	750	250	26	250	95.	750	25	8	250	750
	7,000	749	750	750	750	750		220	750	250	750	750	8	35	25	220	25	750	8	25	250	750
2,000	7,500	742	750	750	750	750		750	750	750	750	750	750	750	750	052	750	750	250	250	250	250
2,500	8,00	734	092	750	750	750		750	750	750	092	750	750	250	250	750	750	750	750	750	750	750
8,000	8,500	97.	746	750	750	750		750	750	750	250	82	25	220	<b>3</b> 5	<b>2</b> 5	Ŕ	750	750	83	750	250
8,500	000'6	719	739	750	750	750	750	750	750	25	750	750	20	220	750	250	750	750	750	250	250	750
9,000	9,500	711	731	250	750	750		220	250	25.	250	750	8	<u>26</u>	<u>8</u>	8	28	290	25	25	2 <u>5</u>	250
9,500	10,000	704	724	74	750	95		750	750	150	750	750	<u>35</u>	750	750	250	250	750	750	2 <u>5</u>	220	750
10,000	11,000	640	099	089	90,	720	740	750	750	750	750	750	2 <u>5</u>	750	750	250	250	95	250	35	95	750
11,000	12,000	8	649	98 —	989	8		740	750	25.	95	ğ	<u>26</u>	8	8	25	8	9 <u>5</u>	2 <u>5</u>	<u>8</u>	25	8
12,000	13,000	909	620	640	999	989		720	740	750	750	750	220	220	35	<u>35</u>	<u>8</u>	25 25	8	\$ \$	<u>%</u>	750
13,000	14,000	280	9	620	640	999		8	720	740	280	750	35	25	220	8	250	250	<u>8</u>	25	250	750
14,000	15,000	98	280	909	620	3		089	700	720	740	750	55	2 <u>5</u>	2 <u>5</u>	<u>25</u>	250	750	<u>%</u>	<u>§</u>	<u>26</u>	250
15,000	16,000	463	483	503	523	543	<b>9</b> 8	583	603	623	643	863	883	703	723	743	ξ. 02	750	250	<u>25</u>	250	750
16,000	17,000	438	458	478	498	518		558	578	298	618	88	929	678	969	718	8	95	35	8	750	250
17,000	18,000	413	433	453	473	493		533	553	573	593	613	83	853	673	269	713	E	5 <u>5</u>	28	25	<u>%</u>
18,000	19,000	388	408	428	448	468		208	528	87	268	288	808	628	848	<b>9</b>	88	<u>8</u>	728	748	95	8
19,000	20,000	363	383	403	423	443		£8 €	83 83	523	543	88	583	803	623	643	<b>8</b>	88	<b>8</b> 2	723	743	<u> </u>

## INSTRUCTIONS How To Compute Your Property Tax Credit

The easiest way to determine the amount of your property tax credit is to use the tables in this booklet. However, if you do not wish to use the tables, you may compute your credit as follows:

NOT BLIND OR DIS.	MANTS UNDER AGE 62 WHO ARE ABLED.	OR DISABLED.	
Use the following p under Section A, Sc	ercentages to compute the credit hedule H.	Use the following p under Section B, Sc	ercentages to compute the credit hedule H.
If household gross income is	The credit shall equal the amount of property taxes paid, or the portion of the rent equivalent to property taxes, in excess of the following percentage of household gross income	If household gross income is	The credit shall equal the amount of property taxes paid, or the portion of the rent equivalent to property taxes, in excess of the following percentage of house hold gross income
Under \$2,999	95% of takin excess of 1.5% of	Under \$4,999	1.0%
	income	\$5,000 to \$9,999	1.5%
\$3,000 to \$4,999	75% of tax in excess of 2.0% of	\$10,000 to \$14,999	2.0%
#F 000 4- #6 000	income 75% of tax in excess of 2.5% of	\$15,000 to \$20,000	2.5%
\$5,000 to \$6,999	income	1. Enter amount of h	nousehold gross income
\$7,000 to \$9,999	75% of tax in excess of 3.0% of income	2. Multiply Line 1 by (1.0%, 1.5%, 2.0°	appropriate percentage % or 2.5%)
\$10,000 to \$14,999	75% of tax in excess of 3.5% of income	<ol> <li>Enter amount of 15% of rent paid</li> </ol>	property taxes paid or
\$15,000 to \$20,000	75% of tax in excess of 4.0% of income	<u>}</u>	om Line 2 above
1 Enter amount of h	nousehold gross income	(Round to neares	st whole dollar)
2. Multiply Line 1 by	appropriate percentage	Enter Property T Schedule H.	ax Credit on Line 14 of
	property taxes paid or		
4. Enter amount fro	om Line 2 above		
5. Balance (Line 3 I	less Line 4)		
appropriate perc	edit. Multiply Line 5 by entage (95% or 75%), nearest whole dollar		
Enter Property T Schedule H.	ax Credit on Line 8 of		. #

96-0042

	*	$\bigstar$	*
D-40X			
1 1-4-11/			

## DISTRICT OF COLUMBIA AMENDED INDIVIDUAL INCOME TAX RETURN

<b>T</b>	'ax Year
Not Write	n Space Below
E 2.	
	urn, enter names
ED FILING ATELY ON NED FORM	DEPENDENT TAXPAYER
COLU	Amount
A usband Only	B Wife, Joint or Single Person
<del> </del>	
	1
	a even led by me

our social security no.	Your first na	cal Year Be			Last na				1		
our social society no.									1		
our occupation	Spouse's na	me (if joint	or co	mbined)					Do Not Wri	le in Spa	ce Below
ouse's social security no.	Present hon	ne address (	Numt	er and street	t)			Apt. no.			
oouse's occupation	City	-		State			Zip Co	de	4		
	•						IN CHANC	EC ON	DAGE 2	<del></del>	<u>.</u>
ANSWE	R ALL QUES	TIONS, FILI	. IN /	APPLICABLE	ITEMS,	AND EXPLA	IN CHANG	ES UN	rate to joint	return: en	ter names
ANSWe nter below name and address nd addresses used on origina	as shown on d il returns.	original retur	n (if s	ame as above	e, write "	5ame"). II	Cuandud u		ara to je		
as the District advised you the as a previously Amended Re	nat your origi	nal return h	as be	en adjusted	or will b	e examined	YES [		ио 🗌		
as a previously Amended He	LUTTI DOUT THE			المسيا		MARRIE	AND IS FILING		ARRIED FILING		DEPENDEN
ILING STATUS:	NGLE	HEAD OF HOUSEHOLD		MARRIED FI	Linu		TE FORM		OMBINED FORM		TAXPAYER
original Return	7							ļ	<u>_</u>		닏
n This Return	₹	$\sqcap$		$\Box$				ĺ			LJ
				MN 1			JMN 2	2		LUMN 3 ted Amo	unt
			vlous	ly Reported B		Net Change A	(See Page	2)	A	TEG AINO	В
INCOME AND DEDUCT	rions	A Husband Only	d ]	Wife, Joint Single Pers		Husband Only	Wife, Jo Single P		Husband Only		, Joint or le Person
1 Federal adjusted gross in	come				_		<del> </del>	++		<del></del> -	<del></del>
2 Modifications to income.			<u> </u>			<del>-</del>	<del>                                     </del>	++	<del>i</del>		
3 D.C. adjusted gross income	(line 1 + or - line 2	<u> </u>	<del> </del>	<del>-</del>		<del> </del>	<del> </del>	+			1
4 Deductions			<u> </u>	<del></del>		<del></del>	+	+ $+$			
5 Line 3 less line 4			<del>!</del>				<del>                                     </del>	1			
6 Exemptions			<del></del>	-		<del></del>		-	1		
7 Taxable income (line 5 les TAX LIABILITY	S IITE 5)	l	ī	<u>l</u>		<del>_</del>					
			i		[						<del></del>
8 Tax			Ť								
			<del>                                     </del>						<u>-</u>		<del>- !</del>
10 Child and dependent care			1								<del></del>
11 D.C. Low Income Credit.			Ţ					_	i		
12 Other credit (explain in Pi 13 Tax (line 8 less line <u>s</u> 9, 10	). 11 and 12)		<del> </del>				<u> </u>	<u> </u>			1
PAYMENTS AND CR	EDITS								<del></del>		<del></del>
14 D.C. Income tax withheld			T			i			<u>_</u>		<del></del>
15 D.C. Estimated tax payme					<u> </u>						
16 Bronarty tay credit		.1	1	<u> </u>	<u> </u>				<del> </del>	<del></del>	<del></del>
47 Amount anid with applica	tion for exte	usion of tin	ne to	file					<del></del>		<del>i</del> -
an a manus materialists netains	Licatura nius	additional t	AX O	ald after retui	rn was f	1180			<del></del>	<del></del>	
19 Total payments and cred	its (l <u>ines 14 1</u>	through 18,	colur	nns 3A and 3	3B)				<u> </u>		
REFUND OR AMOUNT	OU OWE										<del></del> 1
20 Overpayment as shown of	n your origin	al return									
04 i lan 40 lann linn 20 lif n	o entry is ma	ide on line 2	:O eni	ter amount fr	roin line	19					Γ
22. If the combined total of li	na 13. columi	n 3A and 3B	is mo	ire than the c	ombined	I total of line	1 21, COIGIT	II JA BIIC	•		1
20 STATE AMOUNT YOU	OWE AND P	AV IN FULL	WIT	H THIS RETI	URN						<del></del>
23 If the combined total of li	ne 13, colum	n 3A and 3B	is le	ss than the c	ombined	total of line	21, colum	n 3A aric	1		i
									•	been exa	mined by
3B, enter REFUND  I declare under the penalties and to the best of my know	lediõe su <i>ic</i> i na	1191 12 4 1104	, 001	OCT MILE SOIL	plete fe	urn.			•		
Make check or money order payable to the D.C. Department of Finance-as	O D C Treasurer.	Mail Itsle setur	n end i	emittence to		- ·					

		do not compl			COLUMN 1 sviously Reported		UMN 2 d Amount
				A	В	A	В
Exemptions—yourself and spouse, 65	or over, blind	, 					1
Your dependent children		<i></i>				,	ļ —
Other dependents							
Total exemptions (add lines 1 through	3)						
Multiply the total number of exemptions for each applicable tax year. See ins	truction book for vo	ur particular	tax vear.				
Enter first names of your dependent of	hildren who were no	t claimed on	original	coture:		<u> </u>	
The state of the s	maron who word he	or claimed on	Original	rotalij.			COLU
						Enter number	ightharpoons
Other dependents not claimed on orig	inal return:	(c) Number	(d) Did dept	indent have	(-) Bed	_	
(a) Name	(b) Relationship	of Months lived in your home	income equitor system in application	bio tax year	(e) Did you provide mon then one half of de- pendent's support?		COLU
							A .
art II—Explanation of Changes	! <del></del>				<del></del>	Enter number	<u> </u>
		\ <u></u>					
		· · · · · · · · · · · · · · · · · · ·					
	<del>_</del> -	<del></del>				<u> </u>	
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				· · ·		<u>.</u>	·
	-						